

Article 1A.

Estate Taxes.

**§ 105-32.1. Definitions.**

The following definitions apply in this Article:

- (1) Code. – Defined in G.S. 105-228.90.
- (2) Personal representative. – The person appointed by the clerk of superior court under Chapter 28A of the General Statutes to administer the estate of a decedent or, if no one is appointed under that Chapter, the person required to file a federal estate tax return for the estate of the decedent.
- (3) Secretary. – Defined in G.S. 105-228.90. (1998-212, s. 29A.2(b).)