

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 1476

Short Title: Update I.R.C. Reference.

(Public)

Sponsors: Representatives Miller, Luebke, and Allen (Primary Sponsors).

Referred to: Finance.

May 13, 1999

A BILL TO BE ENTITLED

AN ACT TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE
USED IN DEFINING AND DETERMINING CERTAIN STATE TAX
PROVISIONS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-228.90(b)(1a) reads as rewritten:

"(b) Definitions. – The following definitions apply in this Article:

...

(1a) Code. – The Internal Revenue Code as enacted as of ~~September 1, 1998,~~
June 1, 1999, including any provisions enacted as of that date which
become effective either before or after that date."

Section 2. This act is effective when it becomes law.