

§ 105-244.1. Cancellation of certain assessments.

The Secretary of Revenue is hereby authorized, empowered and directed to cancel and abate all assessments made after October 16, 1940, for or on account of any tax owing to the State of North Carolina and which is payable to the Department of Revenue against any person who was killed while a member of the Armed Forces of the United States or who has a service connected disability as a result of which the United States is paying him disability compensation. This provision shall apply only to assessments made after October 16, 1940, for taxes which were due prior to the time the taxpayer was inducted into the Armed Forces of the United States. If any such assessment is or has been paid, the Secretary of Revenue may refund the amount paid but shall not add thereto any interest. (1949, c. 392, s. 6; 1973, c. 476, s. 193; 2011-183, s. 73.)