

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 643  
HOUSE BILL 555

1 AN ACT TO PROVIDE FOR THE PAYMENT OF FEDERAL INCOME TAX REFUNDS  
2 OF NOT OVER TWO HUNDRED FIFTY DOLLARS TO THE SURVIVING SPOUSE  
3 OF THE TAXPAYER.  
4

5 The General Assembly of North Carolina do enact:  
6

7 **Section 1.** Chapter 28 of the General Statutes is hereby amended by adding a new  
8 Section immediately following G.S. 28-56.1, to be designated as G.S. 28-56.2, and to read as  
9 follows:

10 "**§ 28-56.2. Federal income tax refunds.** Upon the determination by the United States  
11 Treasury Department of an overpayment of income tax by any married person filing a separate  
12 return, any refund of the tax by reason of such overpayment, if not in excess of two hundred  
13 fifty dollars (\$250.00), exclusive of interest, shall be the sole and separate property of the  
14 surviving spouse, and the United States Treasury Department may pay said sum directly to  
15 such surviving spouse, and such payment to the extent thereof shall operate as a complete  
16 acquittal and discharge of the United States Treasury Department."

17 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.

18 **Sec. 3.** This Act shall be in full force and effect from and after ratification.

19 In the General Assembly read three times and ratified, this the 6th day of June,  
20 1961.