

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 735  
HOUSE BILL 554

1 AN ACT TO PROVIDE FOR PAYMENT OF STATE INCOME TAX REFUNDS TO THE  
2 SURVIVING SPOUSE OF TAXPAYER.

3  
4 The General Assembly of North Carolina do enact:

5  
6 **Section 1.** Chapter 28 of the General Statutes is hereby amended by adding a new  
7 Section immediately following G.S. 28-56.2, to be designated as G.S. 28-56.3, and to read as  
8 follows:

9 "**§ 28-56.3. State income tax refunds.** Upon the determination by the Commissioner of  
10 Revenue of North Carolina of an overpayment of income tax by any married person, any refund  
11 of the tax by reason of such overpayment, if not in excess of two hundred dollars (\$200.00),  
12 exclusive of interest, shall be the sole and separate property of the surviving spouse, and said  
13 Commissioner of Revenue may pay said sum directly to such surviving spouse, and such  
14 payment to the extent thereof shall operate as a complete acquittal and discharge of the  
15 Commissioner of Revenue.

16 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.

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

18 In the General Assembly read three times and ratified, this the 13th day of June,  
19 1961.