

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 1082
HOUSE BILL 827

1 AN ACT TO AMEND G.S. 105-147 TO PERMIT GIFTS TO NONPROFIT HOSPITALS TO
2 BE DEDUCTED IN COMPUTING NET INCOME FOR INCOME TAX PURPOSES.

3
4 The General Assembly of North Carolina do enact:
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6 **Section 1.** Subsection (16) of G.S. 105-147, as the same appears on page 124 of the
7 1967 Cumulative Supplement to the 1965 Replacement Volume 2D of the General Statutes, is
8 hereby amended by inserting the words "or nonprofit hospitals" immediately following the
9 words "educational institutions" in line six thereof.

10 **Sec. 2.** This Act shall be applicable with respect to income tax years commencing
11 on or after July 1, 1969.

12 **Sec. 3.** All laws and clauses of laws in conflict with this Act are hereby repealed.

13 **Sec. 4.** This Act shall become effective July 1, 1969.

14 In the General Assembly read three times and ratified, this the 27th day of June,
15 1969.