

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 1116
SENATE BILL 492

1 AN ACT TO PROVIDE FOR ABATEMENT OF STATE INCOME TAXES FOR ARMED
2 FORCES PERSONNEL WHOSE DEATH OCCURS IN COMBAT ZONE OR AS A
3 RESULT OF WOUNDS, INJURIES OR DISEASE INCURRED WHILE SO SERVING.
4

5 The General Assembly of North Carolina do enact:
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7 **Section 1.** Division II of Article 4 of Chapter 105 of the General Statutes is hereby
8 amended by inserting a new section 105-158, to read as follows:

9 **"G.S. 105-158. Abatement of Income Taxes of certain Members of the Armed Forces**
10 **upon death.** In the case of any individual

11 (a) who dies

12 (1) on or after January 1, 1964;

13 (2) during an induction period [as defined in G.S. 105-141(12)];

14 (3) while in active service as a member of the Armed Forces of the United
15 States; and

16 (4) while serving in a combat zone [as determined under G.S. 105-141(12)]; or

17 (b) who dies

18 (1) on or after January 1, 1964; and

19 (2) as a result of wounds, disease or injury incurred during an induction period,
20 while in active service as a member of the Armed Forces of the United
21 States, and while serving in a combat zone on or after January 1, 1964, no
22 individual income tax imposed by the State of North Carolina shall apply
23 with respect to the taxable year in which falls the date of his death, or with
24 respect to any prior taxable year ending on or after the first day he so served
25 in a combat zone; and any tax under this Division and under the
26 corresponding provisions of prior revenue laws for taxable years preceding
27 those above specified which is unpaid at the date of his death (including
28 interest, additions to the tax, and additional amounts) shall not be assessed
29 and if assessed the assessment shall be abated, and if collected shall be
30 credited or refunded as an overpayment."

31 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.

32 **Sec. 3.** This Act shall become effective upon ratification.

33 In the General Assembly read three times and ratified, this the 30th day of June,

34 1969.