

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 49
HOUSE BILL 13

AN ACT TO AMEND G.S. 105-4, RELATING TO INHERITANCE TAX EXEMPTIONS,
TO PROVIDE THAT THE EXEMPTIONS FOR SURVIVING HUSBANDS SHALL BE
THE SAME AS FOR SURVIVING WIVES.

The General Assembly of North Carolina enacts:

Section 1. Subsection (b) of G.S. 105-4 is hereby amended by striking out the word "Widows" in line two and by substituting in lieu thereof the words "Surviving spouses".

Sec. 2. This act shall become effective July 1, 1973, and shall apply to estates of all persons dying on or after that date.

In the General Assembly read three times and ratified, this the 5th day of March, 1973.