

NORTH CAROLINA GENERAL ASSEMBLY
1977 SESSION

CHAPTER 1004
SENATE BILL 96

AN ACT TO INCREASE THE INHERITANCE TAX EXEMPTION APPLICABLE TO
SURVIVING SPOUSES TO TWENTY THOUSAND DOLLARS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-4, as the same appears in the 1975 Cumulative Supplement to 1972 Replacement Volume 2D of the General Statutes, is amended by deleting from the second line of subsection (b) thereof the words and figures "ten thousand dollars (\$10,000)" and substituting therefor the words and figures "twenty thousand dollars (\$20,000)".

Sec. 2. This act shall become effective with respect to the estates of decedents dying on and after July 1, 1977.

In the General Assembly read three times and ratified, this the 1st day of July, 1977.