

NORTH CAROLINA GENERAL ASSEMBLY
1977 SESSION

CHAPTER 488
SENATE BILL 587

AN ACT TO AMEND G.S. 105-163.6 RELATING TO WAGES WITHHELD FOR INCOME TAX PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. Article 4A of Subchapter I of Chapter 105 of the General Statutes is hereby amended by changing G.S. 105-163.6 as follows:

(a) by changing the period at the end of the last sentence in subsection (b) to a semicolon and by adding the following after the semicolon: "except that the returns and payments for the month of December shall be made on or before the 31st day of the following month";

(b) by changing the period at the end of the last sentence in subsection (c) to a semicolon and by adding the following after the semicolon: "except that the returns and payments for the month of December shall be made on or before the 31st day of the following month";

(c) by changing the period at the end of the first paragraph of subsection (d) to a semicolon and by adding the following after the semicolon: "except that the returns and payments for the month of December shall be made on or before the 31st day of the following month".

Sec. 2. This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 7th day of June, 1977.