

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 1205  
HOUSE BILL 1439

AN ACT TO CONFORM THE STATE FOREIGN INCOME EXCLUSION TO THE  
FEDERAL EXCLUSION AND TO ELIMINATE THE EXCESS FOREIGN LIVING  
COSTS DEDUCTION.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-141(b)(22) is amended by deleting the words "in certain camps" and inserting the words "living abroad" in lieu thereof.

**Sec. 2.** G.S. 105 -147(1)f. is repealed.

**Sec. 3.** G.S. 105-147(1)g. is relettered as (1)f.

**Sec. 4.** This act is effective for taxable years beginning on and after January 1, 1982.

In the General Assembly read three times and ratified, this the 18th day of June,  
1982.