

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 1221  
HOUSE BILL 1435

AN ACT TO REMOVE THE REPORTING REQUIREMENTS FOR ESTATES LESS THAN  
SEVENTY-FIVE THOUSAND DOLLARS IN VALUE.

The General Assembly of North Carolina enacts:

**Section 1.** The second sentence of G.S. 105-22 is amended by deleting the phrase "twenty thousand dollars (\$20,000)" and inserting the phrase "seventy-five thousand dollars (\$75,000)" in lieu thereof.

**Sec. 2.** The second paragraph of G.S. 105-23 is amended by deleting the phrase "twenty thousand dollars (\$20,000)" and inserting in lieu thereof the phrase "seventy-five thousand dollars (\$75,000)".

**Sec. 3.** The second sentence of G.S. 28A-21-2(a) is amended by inserting the words "fair market" between the words "total" and "value"; and is further amended by deleting the phrase "twenty thousand dollars (\$20,000)" and inserting in lieu thereof the phrase "seventy-five thousand dollars (\$75,000)".

**Sec. 4.** This act shall become effective July 1, 1982, and shall apply to estates of decedents dying on and after that date.

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