

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 1245
HOUSE BILL 67

AN ACT TO EQUALIZE BETWEEN MARRIED PERSONS THE RIGHT TO INCOME,
POSSESSION, AND CONTROL IN PROPERTY OWNED CONCURRENTLY IN
TENANCY BY THE ENTIRETY.

The General Assembly of North Carolina enacts:

Section 1. Article 2 of G.S. Chapter 39 is amended by adding a new section to be numbered 39-13.6 and to read as follows:

"§ 39-13.6 Control of real property held in tenancy by the entirety. — (a) A husband and wife shall have an equal right to the control, use, possession, rents, income, and profits of real property held by them in tenancy by the entirety. Neither spouse may bargain, sell, lease, mortgage, transfer, convey or in any manner encumber any property so held without the written joinder of the other spouse. This section shall not be construed to require the spouse's joinder where a different provision is made under G.S. 39-13, G.S. 39-13.3, G.S. 39-13.4, or G.S. 52-10.

(b) A conveyance of real property, or any interest therein, to a husband and wife vests title in them as tenants by the entirety when the conveyance is to:

- (1) a named man 'and wife,' or
- (2) a named woman 'and husband,' or
- (3) two named persons, whether or not identified in the conveyance as husband and wife, if at the time of conveyance they are legally married; unless a contrary intention is expressed in the conveyance.

(c) This section shall apply to all conveyances on and after January 1, 1983. For income tax purposes effective for taxable years beginning on and after January 1, 1983, the income from property held in tenancy by the entirety shall be reportable 1/2 (one-half) by each spouse regardless of when the conveyance of the property was made."

Sec. 2. This act shall become effective on January 1, 1983.

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