

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 13
HOUSE BILL 17

AN ACT TO UPDATE THE PROVISIONS OF G.S. 105-163.2 RELATING TO WITHHOLDING OF INCOME TAXES BY EMPLOYERS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-163.2(a) is amended by deleting the words "ten percent (10%) thereof, but not exceeding five hundred dollars (\$500.00) per calendar year," and inserting in lieu thereof the words "the amount of the standard deduction allowed under G.S. 105-147(22)".

Sec. 2. This act is effective for taxable years beginning on or after January 1, 1980.

In the General Assembly read three times and ratified, this the 12th day of February, 1981.