NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 56
HOUSE BILL 109

AN ACT TO ESTABLISH THE TIME FOR FILING CORPORATE INCOME RETURNS FOR CERTAIN PARTIALLY EXEMPT CORPORATIONS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-130.17 is amended by adding a new subsection, (d), to read:

"Organizations described in G.S. 105-130.11(a)(1), (3), (4), (5), (6), (7) and (8) that are required to file a return under G.S. 105-130.11(b) shall file a return made on the basis of a calendar year on or before the fifteenth day of May following the close of the calendar year and a return made on the basis of a fiscal year on or before the fifteenth day of the fifth month following the close of the fiscal year."; and is further amended by relettering the succeeding subsections accordingly.

Sec. 2. This act is effective for taxable years beginning on or after January 1, 1981.

In the General Assembly read three times and ratified, this the 27th day of February, 1981.