

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 1024  
HOUSE BILL 104

AN ACT TO ALLOW ONE SPOUSE TO APPLY BOTH HIS GIFT TAX ANNUAL EXCLUSION AND HIS SPOUSE'S ANNUAL EXCLUSION TO GIFTS MADE TO ANYONE OTHER THAN HIS SPOUSE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-188(d) is amended by adding a new paragraph to read:

"When a gift is made by one spouse to a person other than the donor's spouse, the donor may claim both the donor's annual exclusion and the spouse's annual exclusion provided that both spouses consent."

Sec. 2. This act is effective upon ratification and applies to gifts made on or after January 1, 1985.

In the General Assembly read three times and ratified, this the 28th day of June, 1984.