

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 1032  
HOUSE BILL 158

AN ACT TO INCREASE THE INHERITANCE TAX CREDIT FOR CLASS A  
BENEFICIARIES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-4(b)(1) is amended by deleting the phrase "three thousand one hundred fifty dollars (\$3,150)" and inserting in lieu thereof the phrase "four thousand six hundred fifty dollars (\$4,650)".

Sec. 2. This act shall become effective July 1, 1985, and shall apply to the estates of decedents dying on or after that date.

In the General Assembly read three times and ratified, this the 29th day of June, 1984.