

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 303  
HOUSE BILL 52

AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR CONTRIBUTIONS  
TO RADIO EMERGENCY ASSOCIATION OF CITIZENS TEAMS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-147(15) is amended by inserting between the phrase "rescue squads," and the words "and volunteer" the following:

"Radio Emergency Association of Citizens Teams (REACT).".

Sec. 2. This act is effective for taxable years beginning on and after January 1, 1983.

In the General Assembly read three times and ratified, this the 13th day of May, 1983.