

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 467
HOUSE BILL 1145

AN ACT TO EXEMPT BENEFITS PAID, FROM VOLUNTARY PLEDGES BY THE
NORTH CAROLINA HIGHWAY PATROL, FROM INCOME TAX AND
INHERITANCE TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-3 is amended by adding at the end thereof a new subdivision to read as follows:

"(9) The total value of death benefits paid to a decedent's estate or a named beneficiary from voluntary pledges made by the North Carolina Highway Patrol or other association of law enforcement officers employed by the State or a county or municipality, if the benefits are paid from an assessment against the members of the association."

Sec. 2. G.S. 105-141(b) is amended by adding at the end thereof a new subdivision to read as follows:

"(30) The total value of retirement benefits paid to a member from voluntary pledges made by the North Carolina Highway Patrol or other association of law enforcement officers employed by the State or a county or municipality, if the benefits are paid from an assessment against the members."

Sec. 3. Section 1 of this act shall become effective July 1, 1985, and shall apply to the estates of decedents dying on or after that date. Section 2 of this act is effective for taxable years beginning on or after January 1, 1985.

In the General Assembly read three times and ratified, this the 25th day of June, 1985.