

§ 105-113.4H. Federal Constitution and statutes.

Any activities which this Article may purport to tax in violation of the Constitution of the United States or any federal statute are hereby expressly exempted from taxation under this Article. (1969, c. 1075, s. 2; recodified from N.C. Gen. Stat. § 105-113.8 by 2021-180, s. 42.13E(a).)