

Part 2. Individual Income Tax.

**§ 105-133. (Recodified for taxable years beginning on or after January 1, 2014 – see editor's note) Short title.**

This Part of the income tax Article shall be known as the Individual Income Tax Act. (1967, c. 1110, s. 3; 1989, c. 728, s. 1.1; 1998-98, ss. 44, 68.)