May 28, 2008

S 2088. REPEAL ESTATE & GIFT TAX. Filed 5/27/08. *TO REPEAL THE ESTATE AND GIFT TAXES*.

Repeals Article 1A (Estate Taxes) of GS Chapter 105, effective July 1, 2008, with respect to estates of decedents dying on or after that date. Repeals Article 6 (Gift Taxes) of GS Chapter 105, effective January 1, 2008, with respect to gifts made on or after that date. Makes conforming changes.

Intro. by Goodall. GS 105