

Part 3. Income Tax – Estates, Trusts, and Beneficiaries.

§ 105-160. Short title.

This Part shall be known as the Income Tax Act for Estates, Trusts, and Beneficiaries. (1967, c. 1110, s. 3; 1989, c. 728, s. 1.36; 1998-98, ss. 45, 68.)