

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE DRH11062-RBxz-53A\* (04/26)

Short Title: IRC Update.

(Public)

Sponsors: Representatives Luebke; Brubaker, Carney, Gibson, Hill, Howard, McGee,  
Wainwright, Weiss, and Womble.

Referred to:

1  
2 A BILL TO BE ENTITLED  
3 AN ACT TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE USED  
4 IN DEFINING AND DETERMINING CERTAIN STATE TAX PROVISIONS.  
5 The General Assembly of North Carolina enacts:  
6 **SECTION 1.** G.S. 105-228.90(b)(1b) reads as rewritten:  
7 "(b) Definitions. – The following definitions apply in this Article:  
8 ...  
9 (1b) Code. – The Internal Revenue Code as enacted as of ~~May 1, 2009,~~ May 1,  
10 2010, including any provisions enacted as of that date which become  
11 effective either before or after that date."  
**SECTION 2.** This act is effective when it becomes law.

