

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

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**SENATE BILL 1183\***

Short Title: IRC Update. (Public)

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Sponsors: Senators Stein, Clodfelter, Blue, Brunstetter, Hartsell, Hoyle, Jenkins, and  
Tillman.

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Referred to: Finance.

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May 18, 2010

A BILL TO BE ENTITLED  
AN ACT TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE USED  
IN DEFINING AND DETERMINING CERTAIN STATE TAX PROVISIONS.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-228.90(b)(1b) reads as rewritten:

"(b) Definitions. – The following definitions apply in this Article:

...

(1b) Code. – The Internal Revenue Code as enacted as of ~~May 1, 2009~~, May 1, 2010, including any provisions enacted as of that date which become effective either before or after that date."

**SECTION 2.** This act is effective when it becomes law.

