

February 27, 2001

H 276. ESTATE TAX ON MULTI-STATE PROPERTY. *TO MODIFY THE FORMULA FOR CALCULATING NORTH CAROLINA ESTATE TAX ON ESTATES WITH PROPERTY IN MORE THAN ONE STATE.* Amends GS 105-32.2 to use gross value rather than net value in calculating percentage of estate tax imposed by North Carolina. Effective Jan. 1, 2002, and applicable to estates of decedents dying on or after that date.

Intro. by Haire.

Ref. to Finance	GS 105
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