

February 7, 2007

**S 104. REPEAL ESTATE AND GIFT TAXES.** Filed 2/7/07. *TO REPEAL THE ESTATE AND GIFT TAXES.* Repeals Article 1A (Estate Taxes) of GS Chapter 105, effective July 1, 2007, 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.**

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