

§ 105-160.1. Definitions.

The definitions provided in Part 2 of this Article shall apply in this Part except where the context clearly indicates a different meaning. In addition, as used in this Part, "taxable income" is defined in sections 641 through 692 of the Code. (1989, c. 728, s. 1.38; 1998-98, ss. 69, 71; 2013-414, s. 5(f).)