

**§ 105-163.22. Reciprocity.**

The Secretary may, with the approval of the Attorney General, enter into agreements with the taxing authorities of states having income tax withholding statutes that govern the amounts to be withheld from the wages and salaries of residents of the other state or states under the provisions of this Article when the other state or states grant similar treatment to the residents of this State. The agreements may provide for recognition of the anticipated tax credits allowed under the provisions of G.S. 105-153.9 in determining the amounts to be withheld. (1959, c. 1259, s. 1; 1973, c. 476, s. 193; 1997-109, s. 2; 2014-3, s. 14.28.)