

**SECTION .1200 - COST BASIS OF PROPERTY**

<b>17 NCAC 06B .1201</b>	<b>GENERAL</b>
<b>17 NCAC 06B .1202</b>	<b>CHANGES IN THE BASIS</b>
<b>17 NCAC 06B .1203</b>	<b>COST BASIS GUIDE CHART</b>

*History Note:* Authority G.S. 105-144; 105-262;  
Eff. February 1, 1976;  
Amended Eff. March 25, 1978;  
Repealed Eff. June 1, 1990.