GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2005

H **D**

HOUSE DRH50555-LY-345 (5/10)

Short Title:	Military Personnel Income Tax Change.	(Public)
Sponsors:	Representative Moore.	
Referred to:		

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM INCOME TAX CERTAIN COMPENSATION PAID TO MILITARY PERSONNEL OR THEIR SURVIVORS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-134.6(b) is amended by adding a new subdivision to read:

"(b) Deductions. – The following deductions from taxable income shall be made in calculating North Carolina taxable income, to the extent each item is included in taxable income:

…

(19) Compensation that is paid by the armed forces of the United States to an individual who is on active duty as a full-time officer or enlisted member."

SECTION 2. This act is effective for taxable years beginning on or after January 1, 2006.