

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE DRH30146-TDxz-3* (01/21)

Short Title: IRC Update. (Public)

Sponsors: Representatives Luebke; Brubaker, Carney, Gibson, Hill, McComas, McGee,
and Wainwright.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE USED
3 IN DEFINING AND DETERMINING CERTAIN STATE TAX PROVISIONS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-228.90(b)(1b) reads as rewritten:

6 "(b) Definitions. – The following definitions apply in this Article:

7 ...

8 (1b) Code. – The Internal Revenue Code as enacted as of ~~May 1, 2008~~, January 1,
9 2009, including any provisions enacted as of that date which become
10 effective either before or after that date."

11 **SECTION 2.** Notwithstanding Section 1 of this act, any amendments to the
12 Internal Revenue Code enacted after May 1, 2008, that increase North Carolina taxable income
13 for the 2008 taxable year become effective for taxable years beginning on or after January 1,
14 2009.

15 **SECTION 3.** G.S. 105-134.6(c) reads as rewritten:

16 "(c) Additions. – The following additions to taxable income shall be made in calculating
17 North Carolina taxable income, to the extent each item is not included in taxable income:

18 ...

19 (11) The amount of the taxpayer's additional standard deduction for real property
20 taxes under section 63(c)(1)(C) of the Code."

21 **SECTION 4.** This act is effective when it becomes law.

