

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

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SENATE DRS75033-ME-14 (2/3)

Short Title: Jury Duty Tax Deduction.

(Public)

Sponsors: Senator Tillman.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW TAXPAYERS TO DEDUCT INCOME LOST FROM SERVING ON
3 A STATE OR FEDERAL JURY.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-134.6(d) is amended by adding a new subdivision to read:
6 "**§ 105-134.6. Adjustments to taxable income.**

7 ...
8 (d) Other Adjustments. – The following adjustments to taxable income shall be made in
9 calculating North Carolina taxable income:

10 ...
11 (7) A taxpayer who serves on a State or federal jury may deduct from taxable
12 income his or her lost income as a result of having served. For purposes of
13 this subdivision, "lost income" means the income that the taxpayer would
14 have received, but did not receive, minus the compensation received for
15 serving on the jury. This deduction is limited to four hundred dollars
16 (\$400.00) for each day of jury service."

17 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on
18 or after January 1, 2009.

