

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023**

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**SENATE BILL 844**

Short Title: Middle Class Momentum Act. (Public)

Sponsors: Senators Batch, Grafstein, and Garrett (Primary Sponsors).

Referred to: Rules and Operations of the Senate

May 6, 2024

A BILL TO BE ENTITLED  
AN ACT TO INCREASE THE STANDARD DEDUCTION.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-153.5(a) reads as rewritten:

"(a) Deduction Amount. – In calculating North Carolina taxable income, a taxpayer may deduct from adjusted gross income either the standard deduction amount provided in subdivision (1) of this subsection or the itemized deduction amount provided in subdivision (2) of this subsection. The deduction amounts are as follows:

(1) Standard deduction amount. – The standard deduction amount is zero for a person who is not eligible for a standard deduction under section 63 of the Code. For all other taxpayers, the standard deduction amount is equal to the amount listed in the table below based on the taxpayer's filing status:

<b>Filing Status</b>	<b>Standard Deduction</b>
Married, filing jointly/surviving spouse	<del>\$25,500</del> <u>\$26,000</u>
Head of Household	<del>19,125</del> <u>19,500</u>
Single	<del>12,750</del> <u>13,000</u>
Married, filing separately	<del>12,750</del> <u>13,000</u>

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**SECTION 2.** This act is effective for taxable years beginning on or after January 1, 2025.



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