

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 513  
SENATE BILL 512

AN ACT TO ALLOW A PERSONAL INCOME TAX EXEMPTION FOR MULTIPLE  
SCLEROSIS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-149(a) is amended by adding a new subdivision to read:

"(8f) In the case of an individual who has multiple sclerosis or whose dependent has multiple sclerosis, an additional exemption of one thousand one hundred dollars (\$1,100) for that individual or dependent. This exemption is in addition to all other exemptions allowed by this subsection. To claim this exemption, a taxpayer must attach to his tax return on which he claims the exemption a statement from a physician or county health department certifying that the individual or dependent for whom the exemption is claimed has multiple sclerosis."

Sec. 2. This act is effective for taxable years beginning on or after January 1, 1985.

In the General Assembly read three times and ratified, this the 1st day of July, 1985.