

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 88
HOUSE BILL 73

AN ACT TO ALLOW A DIVORCED OR SEPARATED PARENT TO CLAIM AN INCOME TAX DEDUCTION FOR EXPENSES FOR MEDICAL CARE FOR HIS CHILD, REGARDLESS WHETHER THE PARENT PROVIDED OVER ONE-HALF HIS CHILD'S SUPPORT FOR THE TAXABLE YEAR.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-147(11)b.3. is amended by adding a new sentence to read:

"For purposes of this subdivision, a child whose parents are divorced or are living separate and apart with the intent to remain apart and who is a dependent of one of the parents is considered a dependent of both parents."

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 12th day of April, 1985.