

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 936
HOUSE BILL 2170

AN ACT TO EXPAND THE INCOME TAX EXEMPTION FOR DOUBLE LEG
AMPUTEES TO INCLUDE BELOW-THE-KNEE AMPUTATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-149(a)(8d) reads as rewritten:

"(8d) An exemption of one thousand one hundred dollars (\$1,100) for an individual who has one of the following conditions or whose dependent has one of these conditions:

- a. Paraplegia;
- b. Amputation of both legs above the ~~knee;~~ ankle; or
- c. A disability that requires the person to use a wheelchair to move about and to function effectively.

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 certifying that the individual or dependent for whom the exemption is claimed has one of the conditions listed above."

Sec. 2. This act is effective for taxable years beginning on or after January 1, 1988.

In the General Assembly read three times and ratified this the 23rd day of June, 1988.