

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 405

Short Title: Income Tax Residency Changes.

(Public)

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Sponsors: Representative Kimsey.

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Referred to: Finance.

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March 28, 1991

A BILL TO BE ENTITLED

AN ACT TO SIMPLIFY THE DEFINITION OF THE TERM "RESIDENT" FOR  
INCOME TAX PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-134.1(12) reads as rewritten:

"(12) Resident. An individual who (i) is domiciled in this State at any time during the taxable year or (ii) is not domiciled in this State but maintains a permanent place of abode in this State and lives in this State for an aggregate of more than 183 days during the taxable year. ~~who resides in this State during the taxable year for other than a temporary or transitory purpose. In the absence of convincing proof to the contrary, an individual who is present within the State for more than 183 days during the taxable year is presumed to be a resident, but the absence of an individual from the State for more than 183 days raises no presumption that the individual is not a resident.—~~A resident who removes from the State during a taxable year is considered a resident until he has both established a definite domicile elsewhere and abandoned any domicile in this State. The fact of marriage does not raise any presumption as to domicile or residence."

Sec. 2. This act is effective for taxable years beginning on or after January 1, 1991.