

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 2078

Short Title: Home School Tax Deduction.

(Public)

Sponsors: Representative Lemmond.

Referred to: Finance.

June 8, 1994

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN INCOME TAX DEDUCTION OF FIVE HUNDRED
DOLLARS TO PARENTS WHO SCHOOL THEIR CHILDREN AT HOME.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-134.6(d) is amended by adding a new subdivision to
read:

"(3) A taxpayer who meets all of the following conditions may deduct five
hundred dollars (\$500.00) for the taxable year:

a. The taxpayer is a married couple filing a joint return.

b. The taxpayer operated a home school as defined in G.S. 115C-
563 for at least five months of the taxable year.

c. Either the husband or wife did not have any earned income for
the taxable year other than income from operating the home
school.

d. The taxpayer's adjusted gross income as determined under the
Code for the taxable year does not exceed seventy thousand
dollars (\$70,000)."

Sec. 2. This act is effective for taxable years beginning on or after January 1,
1994.