

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE DRH30002-LY-26 (12/13)

Short Title: Military Personnel Income Tax Change. (Public)

Sponsors: Representative Moore.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM INCOME TAX CERTAIN COMPENSATION PAID
TO MILITARY PERSONNEL.

The General Assembly of North Carolina enacts:

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

"(b) Deductions. – The following deductions from taxable income shall be made
in calculating North Carolina taxable income, to the extent each item is included in
taxable income:

...

(18) Compensation that is paid by the armed forces of the United States to
an individual who is on active duty as a full-time officer, enlistee, or
draftee."

SECTION 2. This act is effective for taxable years beginning on or after
January 1, 2005.