GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2007

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HOUSE DRH60462-MC-248 (05/13)

Short Title:	US Coast Guard Auxillary Tax Deduction.	(Public)
Sponsors:	Representative Avila.	
Referred to:		

A BILL TO BE ENTITLED

AN ACT TO ALLOW FOR AN INCOME TAX DEDUCTION FOR MEMBERS OF THE UNITED STATES COAST GUARD AUXILIARY.

The General Assembly of North Carolina enacts:

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

"(d) Other Adjustments. – The following adjustments to taxable income shall be made in calculating North Carolina taxable income:

…

(7) A taxpayer who meets the conditions set forth in this subdivision may deduct from taxable income the sum of three thousand five hundred dollars ($3,500). In the case of a married couple filing a joint return, each spouse may qualify separately for the deduction allowed under this subdivision. In order to claim the deduction allowed under this subdivision, the taxpayer must meet the following conditions:

a. The taxpayer has been a member of the United States Coast Guard Auxiliary in good standing for the preceding 72 months.

b. The taxpayer has completed at least 75 hours of documented volunteer service during the year for which the deduction is being claimed.

c. The taxpayer submits, with the tax return, any documentation required by the Secretary. "

SECTION 2. This act is effective for taxable years beginning on or after January 1, 2008.