

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

**H.B. 179**  
**Feb 24, 2025**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH30085-NIF-66

Short Title: Labor Org. Membership Dues Tax Deductible. (Public)

Sponsors: Representative Crawford.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO CREATE A TAX DEDUCTION FOR LABOR ORGANIZATION  
3 MEMBERSHIP DUES.  
4 The General Assembly of North Carolina enacts:  
5 **SECTION 1.** G.S. 105-153.5(b) is amended by adding a new subdivision to read:  
6 "(17) The amount paid by the taxpayer during the taxable year as labor organization  
7 membership dues. For purposes of this subdivision, "labor organization  
8 membership dues" are dues, fees, assessments, or other monies required as a  
9 condition of membership or participation in a labor organization as defined in  
10 G.S. 168A-3."  
11 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
12 2026.



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