

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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HOUSE BILL 179

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

Sponsors: Representatives Crawford, G. Pierce, R. Pierce, and von Haefen (Primary Sponsors).

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Rules, Calendar, and Operations of the House

February 25, 2025

A BILL TO BE ENTITLED

AN ACT TO CREATE A TAX DEDUCTION FOR LABOR ORGANIZATION MEMBERSHIP DUES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-153.5(b) is amended by adding a new subdivision to read:

"(17) The amount paid by the taxpayer during the taxable year as labor organization membership dues. For purposes of this subdivision, "labor organization membership dues" are dues, fees, assessments, or other monies required as a condition of membership or participation in a labor organization as defined in G.S. 168A-3."

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

2026.

