

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

FILED SENATE
Feb 25, 2025
S.B. 169
PRINCIPAL CLERK

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SENATE BILL DRS45087-MCf-105

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

Sponsors: Senators Grafstein, Murdock, and Meyer (Primary Sponsors).

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
10 in 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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