

May 17, 2006

S 1552. ADDITIONAL PERSONAL INCOME TAX FILING OPTION. Filed 5/17/06. *TO ALLOW AN ADDITIONAL JOINT FILING OPTION FOR INDIVIDUAL INCOME TAXES.* Amends GS 105-162(e) to authorize a married couple to file a joint return even if one spouse neither resides in NC nor has NC taxable income. Effective beginning with the 2006 tax year.

Intro. by Webster.

GS 105

June 1, 2006

S 1552. ADDITIONAL PERSONAL INCOME TAX FILING OPTION. Filed 5/17/06. Senate committee substitute makes the following changes to 1st edition. Corrects citation of GS 105-152(e).