

March 21, 2007

S 1318. HEALTH INSURANCE TAX DEDUCTION. Filed 3/21/07. *TO ALLOW FOR AN INCOME TAX DEDUCTION FOR QUALIFIED HEALTH COVERAGE.*

Amends GS 105-134.6(d) to permit an individual income tax deduction for any amount paid for qualified health coverage for the taxpayer or the taxpayer's dependent, to the extent the amount paid was included in taxable income. Effective for taxable years beginning on or after January 1, 2007.

Intro. by Berger of Rockingham.

GS 105