

February 3, 2009

H 46. CONFORM PERSONAL TAX DEDUCT & EXEMPT TO IRC. Filed 2/3/09. *TO CONFORM THE STATE INCOME TAX PERSONAL EXEMPTION AND STANDARD DEDUCTION AMOUNTS TO THE FEDERAL AMOUNTS.*

Amends GS 105-134.6(c)(3) (Adjustments to taxable income) as title indicates. Makes conforming changes by repealing GS 105-134.6(c)(4) and (4a). Effective for taxable years beginning on or after January 1, 2011.

Intro. by Blust.

GS 105