

March 31, 2009

**H 914. EXEMPT PAY TO RESERVISTS FROM INCOME TAX.** Filed 3/31/09. *TO EXEMPT FROM STATE INCOME TAX COMPENSATION PAID TO MEMBERS OF THE NORTH CAROLINA NATIONAL GUARD AND THE RESERVES.*

Amends GS 105-134.6(b) as title indicates, with the proviso that for married couples filing joint returns, each spouse may qualify separately for the deduction. Effective for taxable years beginning on or after January 1, 2009.

**Intro. by Killian.**

GS 105