

February 9, 2009

**S 95. JURY DUTY TAX DEDUCTION.** Filed 2/9/09. *TO ALLOW TAXPAYERS TO DEDUCT INCOME LOST FROM SERVING ON A STATE OR FEDERAL JURY.*

Enacts a new GS 105-134.6(d)(7) to provide for a taxpayer deduction from taxable income for lost income resulting from time served on a state or federal jury. Defines *lost income* as the income that the taxpayer would have received, but did not receive, minus the compensation received for serving on the jury. Limits the deduction to \$400 for each day of jury service. Effective for taxes imposed for taxable years beginning on or after January 1, 2009.

**Intro. by Tillman.**

GS 105