

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

FILED SENATE
Apr 2, 2013
S.B. 640
PRINCIPAL CLERK

S

D

SENATE DRS85163-RB-10A (02/08)

Short Title: No Income Tax Withholding on H2A Workers. (Public)

Sponsors: Senators Jackson and Brock (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT COMPENSATION PAID TO AN H-2A AGRICULTURAL
3 WORKER FROM STATE INCOME TAX WITHHOLDING TO THE EXTENT THE
4 COMPENSATION IS EXEMPT FROM FEDERAL INCOME TAX WITHHOLDING.
5 The General Assembly of North Carolina enacts:
6 **SECTION 1.** G.S. 105-163.3(b) reads as rewritten:
7 "(b) Exemptions. – The withholding requirement does not apply to the following:
8 (1) Compensation that is subject to the withholding requirement of
9 G.S. 105-163.2.
10 (2) Compensation paid to an ordained or licensed member of the clergy.
11 (3) Compensation paid to an entity exempt from tax under G.S. 105-130.11.
12 (4) Compensation paid to an alien that is not subject to federal income tax
13 withholding under section 1441 of the Code."
14 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
15 2014.



* D R S 8 5 1 6 3 - R B - 1 0 A *