

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

FILED SENATE
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S.B. 213
PRINCIPAL CLERK

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SENATE BILL DRS35094-MC-53A (02/06)

Short Title: Military State Income Tax Relief. (Public)

Sponsors: Senators Krawiec and Rabin (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE INCOME TAX RELIEF FOR MEMBERS OF THE ARMED FORCES
3 OF THE UNITED STATES WHO ARE NORTH CAROLINA RESIDENTS BUT
4 STATIONED OUTSIDE OF THE STATE.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-153.4(a) reads as rewritten:

7 "(a) Residents. – For an individual who is a resident of this State, the term "North Carolina
8 taxable income" means the taxpayer's adjusted gross income as modified in G.S. 105-153.5 and
9 G.S. 105-153.6 and G.S. 105-134.6A. North Carolina taxable income does not include the military
10 pay of an active service member of any branch of the Armed Forces of the United States for any
11 period of time the service member is not present in this State if the service member is a North
12 Carolina resident and the service member is not present in this State solely in compliance with
13 military orders reassigning the service member to a permanent duty station located outside of the
14 State."

15 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
16 2017.



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