

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

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SENATE BILL 622
Finance Committee Substitute Adopted 5/14/19
Rules and Operations of the Senate Committee Substitute Adopted 5/15/19
Fourth Edition Engrossed 5/20/19
PROPOSED HOUSE COMMITTEE SUBSTITUTE S622-PCS15440-RBf-28

Short Title: Reduce Threshold/Medical Expense Deduction. (Public)

Sponsors:

Referred to:

April 4, 2019

1 A BILL TO BE ENTITLED
2 AN ACT TO REDUCE THE THRESHOLD AMOUNT FOR THE MEDICAL EXPENSE
3 DEDUCTION FOR THE 2019 AND 2020 TAXABLE YEARS.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** G.S. 105-153.5(a)(2)c. reads as rewritten:
6 "c. Medical and Dental Expense. – The amount allowed as a deduction for
7 medical and dental expenses under section 213 of the Code for that
8 taxable year. Notwithstanding G.S. 105-228.90(b)(1b), and for
9 purposes of the medical and dental expense deduction only, the term
10 "Code" is the Internal Revenue Code as enacted as of January 1, 2020."
11 **SECTION 2.** This act is effective when it becomes law.



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