

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

H.B. 465
Mar 23, 2023
HOUSE PRINCIPAL CLERK

H

D

HOUSE BILL DRH40221-Nif-33

Short Title: N.C. Res. Enlisted Military Pay Tax Deduction. (Public)

Sponsors: Representative Loftis.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW ENLISTED MILITARY SERVICE MEMBERS RESIDING IN NORTH
3 CAROLINA TO DEDUCT THE FIRST SIX THOUSAND DOLLARS RECEIVED AS
4 BASIC PAY FROM THE STATE INCOME TAX.
5 The General Assembly of North Carolina enacts:
6 **SECTION 1.** G.S. 105-153.5(b) is amended by adding a new subdivision to read:
7 "(17) The first six thousand dollars (\$6,000) received under Title 37 of the United
8 States Code as basic pay by an enlisted member residing in North Carolina
9 who is (i) an active member of the Armed Forces of the United States, (ii) a
10 member of the Army Reserve, Navy Reserve, Marine Corps Reserve, or Air
11 Force Reserve, or (iii) a member of the Army National Guard or the Air
12 National Guard."
13 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
14 2023.



* D R H 4 0 2 2 1 - N I F - 3 3 *