

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023

**H.B. 490**  
**Mar 27, 2023**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH30210-Nif-113

Short Title: Tax Deduction for Overtime and Bonus Pay. (Public)

Sponsors: Representative Bell.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW AN INDIVIDUAL INCOME TAX DEDUCTION FOR OVERTIME  
3 PAY AND FOR BONUS PAY UP TO TWO THOUSAND FIVE HUNDRED DOLLARS.  
4 The General Assembly of North Carolina enacts:  
5 **SECTION 1.** G.S. 105-153.5(b) is amended by adding two new subdivisions to read:  
6 "(17) The amount received as overtime compensation pursuant to sections 206 and  
7 207 of the Fair Labor Standards Act.  
8 (18) The amount received as bonus pay not to exceed two thousand five hundred  
9 dollars (\$2,500)."  
10 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
11 2023.

