

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

H.B. 384
Mar 12, 2025
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH40237-NIF-86

Short Title: NCNG Tax Deduction for Fed. Pay. (Public)

Sponsors: Representative Loftis.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW ENLISTED MEMBERS OF THE NORTH CAROLINA NATIONAL
3 GUARD WITH A RANK OF E-1 THROUGH E-5 WHO RESIDE IN NORTH CAROLINA
4 TO DEDUCT THEIR FEDERAL BASIC PAY FROM THE 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 total amount of federal basic pay under Title 37 of the United States Code
8 received by an enlisted member of the Army National Guard or the Air
9 National Guard who holds the rank of E-1, E-2, E-3, E-4, or E-5 and who
10 resides in North Carolina."
11 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
12 2025.



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