

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

FILED SENATE
Mar 24, 2025
S.B. 437
PRINCIPAL CLERK

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SENATE BILL DRS15155-NIF-64

Short Title: Middle Class Momentum Act. (Public)

Sponsors: Senators Grafstein, Everitt, and Bradley (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED
AN ACT TO INCREASE THE STANDARD DEDUCTION.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-153.5(a) reads as rewritten:

"(a) Deduction Amount. – In calculating North Carolina taxable income, a taxpayer may deduct from adjusted gross income either the standard deduction amount provided in subdivision (1) of this subsection or the itemized deduction amount provided in subdivision (2) of this subsection. The deduction amounts are as follows:

(1) Standard deduction amount. – The standard deduction amount is zero for a person who is not eligible for a standard deduction under section 63 of the Code. For all other taxpayers, the standard deduction amount is equal to the amount listed in the table below based on the taxpayer's filing status:

Filing Status	Standard Deduction
Married, filing jointly/surviving spouse	\$25,500 <u>\$26,000</u>
Head of Household	19,125 <u>19,500</u>
Single	12,750 <u>13,000</u>
Married, filing separately	12,750 <u>13,000</u>

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SECTION 2. This act is effective for taxable years beginning on or after January 1, 2026.



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