

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

H.B. 179
Feb 24, 2025
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH30085-Nif-66

Short Title: Labor Org. Membership Dues Tax Deductible. (Public)

Sponsors: Representative Crawford.

Referred to:

A BILL TO BE ENTITLED
AN ACT TO CREATE A TAX DEDUCTION FOR LABOR ORGANIZATION
MEMBERSHIP DUES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-153.5(b) is amended by adding a new subdivision to read:

"(17) The amount paid by the taxpayer during the taxable year as labor organization membership dues. For purposes of this subdivision, "labor organization membership dues" are dues, fees, assessments, or other monies required as a condition of membership or participation in a labor organization as defined in G.S. 168A-3."

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



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