

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

FILED SENATE
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S.B. 169
PRINCIPAL CLERK

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SENATE BILL DRS45087-MCf-105

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

Sponsors: Senators Grafstein, Murdock, and Meyer (Primary Sponsors).

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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