

# Out Of Order



NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
Senate Bill 1080

AMENDMENT NO. A1  
(to be filled in by  
Principal Clerk)

S1080-ABA-42 [v.7]

Page 1 of 1

Amends Title [YES]  
First Edition

Date \_\_\_\_\_, 2026

Senator Smith

1 moves to amend the bill on page 1, line 4, by deleting "PERCENT." and substituting "PERCENT  
2 EXCEPT IN THE CASE OF A MAJOR DISASTER DECLARATION.";

3  
4 and on page 1, lines 10-12, by rewriting those lines to read:

5 (6) Income tax. Except as provided in this section, The ~~the~~ rate of tax on incomes shall  
6 not ~~in any case exceed seven~~ three and one-half percent, and there shall be allowed personal  
7 exemptions and deductions so that only net incomes are taxed. The General Assembly may  
8 exceed the rate limitation provided for in this section during the succeeding two fiscal years  
9 following the inclusion of the State in a major disaster declaration by the federal government.  
10 The General Assembly shall forth in statute what constitutes a major disaster declaration by the  
11 federal government.";

12  
13 and on page 1, line 20, by deleting "(3.5%)."" and substituting "(3.5%), except during periods  
14 directly following a major disaster declaration.""

SIGNED \_\_\_\_\_  
Amendment Sponsor

SIGNED \_\_\_\_\_  
Committee Chair if Senate Committee Amendment

ADOPTED \_\_\_\_\_ FAILED \_\_\_\_\_ TABLED \_\_\_\_\_



\* S 1 0 8 0 - A B A - 4 2 - V - 7 \*