

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

FILED SENATE  
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S.B 819  
PRINCIPAL CLERK

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SENATE BILL DRS35346-MC-233A (05/02)

Short Title: Military State Income Tax Relief. (Public)

Sponsors: Senators Krawiec and Rabin (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO PROVIDE INCOME TAX RELIEF FOR MEMBERS OF THE ARMED FORCES  
OF THE UNITED STATES WHO ARE NORTH CAROLINA RESIDENTS BUT  
STATIONED OUTSIDE OF THE STATE.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-153.4(a) reads as rewritten:

"(a) Residents. – For an individual who is a resident of this State, the term "North Carolina taxable income" means the taxpayer's adjusted gross income as modified in G.S. 105-153.5 and G.S. 105-153.6 and G.S. 105-134.6A. North Carolina taxable income does not include the military pay of an active service member of any branch of the Armed Forces of the United States for any period of time the service member is not present in this State if the service member is a North Carolina resident and the service member is not present in this State solely in compliance with military orders reassigning the service member to a permanent duty station located outside of the State."

**SECTION 2.** This act is effective for taxable years beginning on or after January 1, 2016.



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