

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023

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HOUSE BILL 465

Short Title: N.C. Res. Enlisted Military Pay Tax Deduction. (Public)

Sponsors: Representatives Loftis, Chesser, and Goodwin (Primary Sponsors).  
*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

March 27, 2023

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW ENLISTED MILITARY SERVICE MEMBERS RESIDING IN NORTH  
3 CAROLINA TO DEDUCT THE FIRST SIX THOUSAND DOLLARS RECEIVED AS  
4 BASIC PAY FROM THE STATE INCOME TAX.

5 The General Assembly of North Carolina enacts:

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

7 "(17) The first six thousand dollars (\$6,000) received under Title 37 of the United  
8 States Code as basic pay by an enlisted member residing in North Carolina  
9 who is (i) an active member of the Armed Forces of the United States, (ii) a  
10 member of the Army Reserve, Navy Reserve, Marine Corps Reserve, or Air  
11 Force Reserve, or (iii) a member of the Army National Guard or the Air  
12 National Guard."

13 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
14 2023.

