GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

FILED SENATE
Mar 24, 2025
S.B. 436
PRINCIPAL CLERK

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SENATE BILL DRS45163-MCf-95

Short Title:	Age with Dignity Act (Caregiver Tax Credit).	(Public)
Sponsors:	Senators Grafstein and Everitt (Primary Sponsors).	
Referred to:		

A BILL TO BE ENTITLED

AN ACT TO ENACT THE AGE WITH DIGNITY ACT TO CREATE A CAREGIVER TAX CREDIT.

The General Assembly of North Carolina enacts:

SECTION 1. Part 2 of Article 4 of Subchapter I of Chapter 105 of the General Statutes is amended by adding a new section to read:

"**§ 105-153.12. Credit for adult dependents.**

(a) Credit. – A taxpayer who (i) is allowed an exemption for a qualifying relative pursuant to section 152 of the Code and (ii) has an adjusted gross income less than the amount listed in the table below is allowed a credit under this section against the tax imposed by this Part for each qualifying relative for whom the taxpayer is allowed the federal exemption. The amount of the credit is equal to fifteen thousand dollars ($15,000) if the qualifying relative is a veteran of the Armed Forces of the United States and is twelve thousand dollars ($12,000) for any other qualifying relative. The applicable adjusted gross income limit for a taxpayer is as follows:

Filing Status	**AGI**
Married, filing jointly/surviving spouse	$150,000
Head of Household	$112,500
Single	$75,000
Married, filing separately	$75,000.

(b) Limitations. – A nonresident or part-year resident who claims the credit allowed by this section shall reduce the amount of the credit by multiplying it by the fraction calculated under G.S. 105-153.4. The credit allowed under this section may not exceed the amount of tax imposed by this Part for the taxable year reduced by the sum of all credits allowable, except payments of tax made by or on behalf of the taxpayer."

SECTION 2. This act is effective for taxable years beginning on or after January 1, 2025.

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