

**§ 97-29.1. Increase in payments in cases for total and permanent disability occurring prior to July 1, 1973.**

In all cases of total and permanent disability occurring prior to July 1, 1973, weekly compensation payments shall be increased effective July 1, 1977, to an amount computed by multiplying the number of calendar years prior to July 1, 1973, that the case arose by five percent (5%). Payments made by the employer or its insurance carrier by reason of such increase in weekly benefits may be deducted by such employer or insurance carrier from the tax levied on such employer or carrier pursuant to G.S. 105-228.5 or G.S. 97-100. Every employer or insurance carrier claiming such deduction or credit shall verify such claim to the Secretary of Revenue or the Industrial Commission by affidavit or by such other method as may be prescribed by the Secretary of Revenue or the Industrial Commission. (1977, c. 651.)