

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 360
Committee Substitute Favorable 5/18/89
Third Edition Engrossed 7/6/89

Short Title: Alzheimer's Disease Tax Exemption.

(Public)

Sponsors:

Referred to:

February 23, 1989

A BILL TO BE ENTITLED

AN ACT TO PROVIDE AN ADDITIONAL ONE THOUSAND ONE HUNDRED DOLLARS (\$1,100) INCOME TAX EXEMPTION FOR TAXPAYERS AND THEIR DEPENDENTS WHO HAVE ALZHEIMER'S DISEASE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-149(a) is amended by adding after subdivision (8j) a new subdivision to read:

"(8k) In the case of an individual who has Alzheimer's disease or whose dependent has Alzheimer's disease, an additional exemption of one thousand one hundred dollars (\$1,100) for that individual or dependent. This exemption is in addition to all other exemptions allowed by this subsection. To claim this exemption, a taxpayer must attach to the tax return on which the exemption is claimed a statement from a physician or county health department certifying that the individual or dependent for whom the exemption is claimed has Alzheimer's disease."

Sec. 2. This act is effective for taxable years beginning on or after January 1, 1990.