

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

**H**

**1**

**HOUSE BILL 285**

Short Title: Tax Incentive – Preventive Health Care. (Public)

---

Sponsors: Representatives Pierce; Bell, Coleman, Faison, and Wray.

---

Referred to: Finance.

---

February 17, 2005

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE AN INCOME TAX INCENTIVE TO RECEIVE  
3 PREVENTIVE HEALTH SERVICES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-134.6(b) is amended by adding a new subdivision to  
6 read:

7 "(b) Deductions. – The following deductions from taxable income shall be made  
8 in calculating North Carolina taxable income, to the extent each item is included in  
9 taxable income:

10 ...

11 (18) The amount paid by the taxpayer for preventive health services for the  
12 taxpayer or the taxpayer's dependents. For the purpose of this  
13 subdivision, the term 'preventive health services' means the services  
14 listed in this subdivision. The term does not include amounts paid for  
15 insurance that covers preventive health services but does include  
16 insurance deductibles or co-payments associated with preventive  
17 health services.

18 a. Periodic medical, dental, and vision examinations.

19 b. Patient health education, including nutrition education.

20 c. Maintenance of drug use profiles, patient drug monitoring, and  
21 drug utilization education.

22 d. Mental health preventive services.

23 e. Substance abuse prevention measures.

24 f. Immunizations against infectious disease.

25 g. Prevention of musculoskeletal deformity or other gradually  
26 developing disabilities of a metabolic or degenerative nature.

27 h. Genetic counseling concerning inheritance of genetically  
28 determined diseases.

1                   i.     Periodic reexamination of members of high-risk groups for  
2                             selected diseases and for functional decline of sensory organs,  
3                             together with attendant appropriate remedial intervention."

4                   **SECTION 2.** This act is effective for taxable years beginning on or after  
5     January 1, 2005.