A BILL TO BE ENTITLED
AN ACT TO REDUCE THE THRESHOLD AMOUNT FOR THE MEDICAL EXPENSE
DEDUCTION FOR THE 2019 AND 2020 TAXABLE YEARS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-153.5(a)(2)c. reads as rewritten:
"c. Medical and Dental Expense. – The amount allowed as a deduction for
medical and dental expenses under section 213 of the Code for that
taxable year. Notwithstanding G.S. 105-228.90(b)(1b), and for
purposes of the medical and dental expense deduction only, the term
"Code" is the Internal Revenue Code as enacted as of January 1, 2020."

SECTION 2. This act is effective when it becomes law.