

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023**

S

1

**SENATE BILL 811**

Short Title: Age with Dignity Act (Caregiver Tax Credit). (Public)

Sponsors: Senators Smith and Grafstein (Primary Sponsors).

Referred to: Rules and Operations of the Senate

May 6, 2024

1 A BILL TO BE ENTITLED  
2 AN ACT TO ENACT THE AGE WITH DIGNITY ACT TO CREATE A CAREGIVER TAX  
3 CREDIT.

4 The General Assembly of North Carolina enacts:

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

7 "**§ 105-153.11. Credit for adult dependents.**

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

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

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

29 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
30 2024.

