

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

H

1

HOUSE BILL 78

Short Title: Nonresident Alien Income Tax.

(Public)

---

Sponsors: Representatives Gamble, Jarrell, Justus, Luebke, Tallent; Bowman and Smith.

---

Referred to: Finance.

---

February 9, 1993

A BILL TO BE ENTITLED

AN ACT TO RESTORE THE STATUTORY AUTHORITY TO TAX THE NORTH  
CAROLINA INCOME OF NONRESIDENT ALIENS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-134.5(b) reads as rewritten:

"(b) Nonresidents. — For nonresident individuals, the term 'North Carolina taxable income' means taxable income as calculated under the Code, adjusted as provided in G.S. 105-134.6 and G.S. 105-134.7, multiplied by a fraction the denominator of which is the taxpayer's gross income as calculated under the Code, adjusted as provided in G.S. 105-134.6 and G.S. 105-134.7, and the numerator of which is the amount of that gross income, as adjusted, that is derived from North Carolina sources and is attributable to the ownership of any interest in real or tangible personal property in this State or is derived from a business, trade, profession, or occupation carried on in this State. For a nonresident alien individual who has income that is not taxed under the Code pursuant to section 894 of the Code, 'North Carolina taxable income' is calculated as if section 894 of the Code did not apply to that individual."

Sec. 2. G.S. 105-163.1(15) reads as rewritten:

"(15) Wages. — The term has the same meaning as in section 3401 of the Code except (i) it does not include remuneration paid by a farmer for services performed on the farmer's farm in producing or harvesting agricultural products or in transporting the agricultural products to ~~market.~~ market and (ii) it does include remuneration that is paid to a nonresident alien individual and is not taxed under the Code pursuant to section 894 of the Code."

1                   Sec. 3. This act is effective for taxable years beginning on or after January 1,  
2 1993.