

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2015**

**SESSION LAW 2016-112**  
**SENATE BILL 105**

AN ACT TO REQUIRE THE SECRETARY OF REVENUE TO COMPILE INFORMATION ABOUT THE NUMBER OF VETERANS FILING TAX RETURNS IN NORTH CAROLINA ANNUALLY AND PROVIDE THIS INFORMATION TO THE DEPARTMENT OF MILITARY AND VETERANS AFFAIRS.

Whereas, over 770,000 veterans reside across all of North Carolina's one hundred counties; and

Whereas, North Carolina proudly has one of the largest veteran populations in the country; and

Whereas, the number of veterans across our State underscores the importance and impact of the State's current military base populations to our State and how veterans and their families continue to reside in the State after the conclusion of their military service to further contribute to the State's workforce and economy; Now, therefore,

The General Assembly of North Carolina enacts:

**SECTION 1.** Article 9 of Chapter 105 of the General Statutes is amended by adding a new section to read:

**"§ 105-254.1. Identification of veterans on income tax form D-400.**

(a) The Secretary shall provide appropriate space and instructions on the individual income tax form D-400 for an individual to voluntarily indicate whether or not the filing individual is a veteran and, on a joint return, whether or not the individual's spouse is a veteran.

(b) Using the information reported pursuant to this section, the Secretary shall compile summary information on an aggregate basis about the number of veterans filing tax returns in this State and shall annually provide that information to the Department of Military and Veterans Affairs no later than January 15 of each year. Information specific to individual employers or employees shall remain confidential in accordance with G.S. 105-259.

(c) As used in this section, the term "veteran" shall mean a person as defined in G.S. 143B-1213(3)b."

**SECTION 2.** The Department of Revenue shall update individual income tax form D-400 to comply with Section 1 of this act for taxable years beginning on or after January 1, 2016. The Department of Revenue may include in the instructions for the individual income tax form D-400 an explanation that veteran status is being requested to assist the State in documenting the importance and impact of the State's military population in our communities and on our State and local economies, and that information specific to individual filers will remain confidential in accordance with G.S. 105-259.



**SECTION 3.** This act is effective when it becomes law.  
In the General Assembly read three times and ratified this the 1<sup>st</sup> day of July, 2016.

s/ Philip E. Berger  
President Pro Tempore of the Senate

s/ Tim Moore  
Speaker of the House of Representatives

s/ Pat McCrory  
Governor

Approved 9:30 a.m. this 26<sup>th</sup> day of July, 2016