

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE DRS55035-ME-3A (12/4)

Short Title: Health Insurance Tax Deduction.

(Public)

Sponsors: Senator Tillman.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW INDIVIDUALS TO DEDUCT THE COST OF HEALTH
3 INSURANCE FROM THEIR INCOME TAX LIABILITY.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-134.6(d) is amended by adding a new subdivision to read:
6 "**§ 105-134.6. Adjustments to taxable income.**

7 ...
8 (d) Other Adjustments. – The following adjustments to taxable income shall be made in
9 calculating North Carolina taxable income:

10 ...
11 (7) A taxpayer may deduct any amount paid for health insurance coverage, as
12 defined in G.S. 58-68-25(a), for the taxpayer or the taxpayer's dependants for
13 which the taxpayer did not receive a deduction or credit under the Code."

14 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on
15 or after January 1, 2009.

