

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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S.B 818
PRINCIPAL CLERK

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SENATE BILL DRS35345-RB-37A (01/26)

Short Title: Increase the Zero Tax Bracket. (Public)

Sponsors: Senators Rucho, Rabon, and Tillman (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE STANDARD DEDUCTION AMOUNT, EFFECTIVE FOR THE
3 2016 TAXABLE YEAR.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-153.5(a)(1) reads as rewritten:

6 "(a) Deduction Amount. – In calculating North Carolina taxable income, a taxpayer may
7 deduct from adjusted gross income either the standard deduction amount provided in subdivision
8 (1) of this subsection or the itemized deduction amount provided in subdivision (2) of this
9 subsection that the taxpayer claimed under the Code. The deduction amounts are as follows:

10 (1) Standard deduction amount. – The standard deduction amount is zero for a
11 person who is not eligible for a standard deduction under section 63 of the
12 Code. For all other taxpayers, the standard deduction amount is equal to the
13 amount listed in the table below based on the taxpayer's filing status:

| Filing Status | Standard Deduction |
|--|-------------------------------------|
| Married, filing jointly/surviving spouse | \$15,500 <u>\$17,500</u> |
| Head of Household | 12,400 <u>14,000</u> |
| Single | 7,750 <u>8,750</u> |
| Married, filing separately | 7,750 <u>8,750.</u> " |

14 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
15 2016.
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