

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1282
HOUSE BILL 1764

AN ACT TO AMEND G.S. 105-147 TO ALLOW A DEDUCTION FOR THE COST OF A
SEEING-EYE DOG.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-147 is hereby amended by adding after current subsection (24), a new subsection (25) to read as follows:

"(25) The purchase price of a seeing-eye dog actually purchased and used by a person who is blind, and/or all of the cost of maintenance and upkeep of a seeing-eye dog, including veterinary expenses. The amount claimed under this subsection shall not be allowed as a deduction under G.S. 105-147(11)."

Sec. 2. This act shall become effective January 1, 1974.

In the General Assembly read three times and ratified, this the 11th day of April, 1974.