

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 468
SENATE BILL 254

AN ACT TO PROVIDE A TWO THOUSAND DOLLAR (\$2,000) INCOME TAX
EXEMPTION FOR A PARENT OR GUARDIAN OF A SEVERELY RETARDED
PERSON.

The General Assembly of North Carolina enacts:

Section 1. Division II of Article 4 of Chapter 105 of the General Statutes is hereby amended by adding a new subdivision G.S. 105-149(a)10 to read as follows:

"§ 105-149(a)10. In the case of each severely retarded person over half of whose support for the taxable year has been provided by a parent or guardian, there shall be allowed an exemption of two thousand dollars (\$2,000) in addition to all other exemptions allowed by this subsection. For the purposes of this subdivision, 'severely retarded' shall mean a person whose intelligence quotient falls below forty (40)."

Sec. 2. In order to qualify for such exemption the parents or guardian of said persons shall provide the Department of Revenue with a statement verifying the condition of said persons from any doctor or psychiatrist.

Sec. 3. This act shall be effective for taxable years beginning on and after January 1, 1973.

In the General Assembly read three times and ratified, this the 14th day of May, 1973.