

NORTH CAROLINA GENERAL ASSEMBLY
1977 SESSION

CHAPTER 1101
SENATE BILL 897

AN ACT TO PROVIDE AN ADDITIONAL TAX EXEMPTION FOR PERSONS HAVING CHRONIC IRREVERSIBLE RENAL DISEASE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-149, as the same appears in the 1975 Cumulative Supplement to 1972 Replacement Volume 2D of the General Statutes is amended to add the following new exemption to be inserted between subdivisions (a)(8a) and (a)(9) as follows:

"(8b) In the case of persons suffering from chronic irreversible renal disease, whose condition requires that they utilize dialysis in connection with the amelioration of their condition, such persons shall be entitled to an additional exemption of one thousand dollars (\$1,000) in addition to all other exemptions provided by law. Persons eligible for this exemption shall be those who submit to the Division of Health Services of the Department of Human Resources a certificate from a physician or county health department certifying that their condition is such that dialysis is required, as above provided, and who attach a supporting statement to their North Carolina income tax return, including verification that said certificate has been obtained and submitted to the Division of Health Services of the Department of Human Resources.

An additional exemption of one thousand dollars (\$1,000) is allowed in addition to all other exemptions provided by law, for each dependent (as defined in subdivision (a) above) who suffers from chronic irreversible renal disease and who meets the criteria set out in the above paragraph. The Division of Health Services of the Department of Human Resources is hereby directed to develop said certificate and inform physicians and county health departments of its availability."

Sec. 2. This act shall become effective on January 1, 1978.

In the General Assembly read three times and ratified, this the 1st day of July, 1977.