

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 309  
HOUSE BILL 85

AN ACT TO AMEND G.S. CHAPTER 105 TO REMOVE SEX DISCRIMINATION FROM  
CERTAIN REVENUE LAWS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-149(a)(2) as it appears in the 1975 Cumulative Supplement to 1972 Replacement Volume 2D is rewritten to read as follows:

"(2) In the case of a married couple living together, two thousand dollar (\$2,000) exemption to the spouse having the larger adjusted gross income and one thousand dollar (\$1,000) exemption to the other spouse; provided that the spouse having the larger income may by agreement with the other spouse allow that spouse to claim the two thousand dollar (\$2,000) exemption in which case the spouse having the larger adjusted gross income must file a return and claim only one thousand dollar (\$1,000) exemption."

**Sec. 2.** G.S. 105-149(a)(2a) is amended by deleting the words "married woman living with her husband" and substituting therefor the words "married individual living with his or her spouse".

**Sec. 3.** G.S. 105-149(a)(3) is rewritten to read as follows:

"(3) In the case of a married couple living together, the spouse who does not claim the two thousand dollar (\$2,000) exemption as provided in (a)(2), one thousand dollar (\$1,000)."

**Sec. 4.** G.S. 105-149(a)(6) is rewritten to read as follows:

"(6) In the case of an individual who has died during the income year, the same exemptions which would have been allowable to such individual under this subsection had the individual lived the entire income year."

**Sec. 5.** This act shall become effective for taxable years beginning on and after January 1, 1977.

In the General Assembly read three times and ratified, this the 4th day of May, 1977.