

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 315  
HOUSE BILL 516

AN ACT TO AMEND G.S. 105-152 TO INCLUDE THE EXEMPTIONS FOR THE BLIND AND PERSONS 65 AND OLDER IN ORDER TO DETERMINE WHO SHALL FILE AN INCOME TAX RETURN.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-152(a)(1) as the same appears in the 1975 Cumulative Supplement to Volume 2D of the General Statutes, is hereby rewritten to read as follows:

"(1) Every resident or nonresident who has a gross income during the income year which is in excess of the personal exemption to which he or she is entitled under the provisions of G.S. 105-149(a), without the inclusion of the exemptions for dependents provided under subdivision (5), any part of which is subject to taxation in this State."

**Sec. 2.** This act shall be effective for income tax years beginning on and after January 1, 1977.

In the General Assembly read three times and ratified, this the 5th day of May, 1977.