

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 898  
HOUSE BILL 1036

AN ACT TO PROVIDE A ONE THOUSAND DOLLAR EXEMPTION FROM INCOME TAX FOR INDIVIDUALS WHO ARE DEAF.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-149(a) of the North Carolina General Statutes is hereby amended by adding a new subdivision thereto to read as follows:

"(8b) In the case of any person who is deaf, such person shall be entitled to an additional exemption of one thousand dollars (\$1,000) in addition to all other exemptions allowed by law. For purposes of this subdivision, an individual is deaf only if his average loss in the speech frequencies (500 to 2000 Hertz) in the better ear is 86 decibels (I.S.O.) or worse. Provided, such person shall submit to the Department of Revenue a certificate from a physician certifying that such condition exists."

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

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