

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 957
HOUSE BILL 970

AN ACT TO INCREASE THE MILEAGE DEDUCTION ALLOWED FOR AUTOMOBILE EXPENSES INCURRED IN PERFORMING CHARITABLE SERVICES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-147(15) and 105-147(16) are each amended by adding the following sentence at the end of the subdivision:

"A mileage rate equal to ninety percent (90%) of the mileage rate allowed by the Secretary of Revenue for business expenses shall be allowed as compensation for the cost of operating an automobile in connection with gratuitous services rendered to an organization listed in this subdivision."

Sec. 2. This act is effective for taxable years beginning on and after January 1, 1982.

In the General Assembly read three times and ratified, this the 10th day of July, 1981.