

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 1072  
SENATE BILL 21

AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR AMOUNTS PAID TO  
MAINTAIN CERTAIN PARENTS AGED 65 OR OVER.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-147 is amended by adding a new subsection to read:

"(28) Amounts paid, not to exceed three thousand dollars (\$3,000), for the maintenance and care of the individual's parent or parents. The deduction allowed by this subdivision shall be reduced by the amount by which the total value of all gifts of property, both tangible and intangible, received during the taxable year from the parent or parents for whom this deduction is claimed exceeds one hundred dollars (\$100.00).

If the individual makes payments for the maintenance and care of one parent, the individual may take this deduction only if:

- a. the individual does not take an exemption for the parent under G.S. 105-149(a)(5);
- b. the parent is not in a public or private institution;
- c. the parent's disposable income, as defined in G.S. 105-277.1(b)(2), does not exceed nine thousand dollars (\$9,000);
- d. the parent is aged 65 or older; and
- e. the parent is a North Carolina resident.

If the individual makes payments for the maintenance and care of both parents, the individual may take this deduction only if:

- a. the individual does not take an exemption for either parent under G.S. 105-149(a)(5);
- b. neither parent is in a public or private institution;
- c. the parents' combined disposable income, as defined in G.S. 105-277.1(b)(2), does not exceed nine thousand dollars (\$9,000);
- d. at least one parent is aged 65 or over; and
- e. both parents are North Carolina residents."

Sec. 2. This act is effective for taxable years beginning on and after January 1, 1985.

In the General Assembly read three times and ratified, this the 3rd day of July, 1984.