

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 1075
SENATE BILL 731

AN ACT TO PROVIDE AN ADDITIONAL TAX EXEMPTION FOR PARENTS OF INDIVIDUALS WITH CYSTIC FIBROSIS.

Whereas, there are at least 350 individuals in North Carolina who are significantly affected by cystic fibrosis, physically, emotionally, economically and socially; and

Whereas, cystic fibrosis is a catastrophic illness that places a heavy strain on the individual, and his family, to the extent that the total cost of the illness is immeasurable; and

Whereas, according to the Cystic Fibrosis Foundation, the cost of medical treatment alone for the average cystic fibrosis patient ranges from five thousand dollars (\$5,000) to twenty thousand dollars (\$20,000) per year, a cost most families cannot meet; and

Whereas, it is therefore desirable that such persons be given additional relief from taxation; Now, therefore,

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-149 as the same appears in the 1979 Replacement Volume 2D of the General Statutes of North Carolina is hereby amended to add the following new exemption to be inserted between subdivision (a) (8d) and (a) (9) as follows:

"In the case of persons with cystic fibrosis meeting the criteria herein contained, such persons shall be entitled to an additional exemption of one thousand one hundred dollars (\$1,100) in addition to all other exemptions provided by law. Eligible persons with cystic fibrosis shall be those who submit to the Division of Health Services of the Department of Human Resources a certificate from a physician or county health department certifying that such condition exists.

An additional exemption of one thousand one hundred dollars (\$1,100) is allowed in addition to all other exemptions provided by law for each dependent as defined above, who has cystic fibrosis and meets the criteria as set out above."

Sec. 2. The Division of Health Services of the Department of Human Resources is hereby directed to develop said certificate and inform physicians and county health departments of its availability.

Sec. 3. This act is effective for taxable years beginning on or after January 1, 1984.

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