

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 155
HOUSE BILL 14

AN ACT TO CONFORM STATE LAW ON LEGISLATORS' INCOME TAX
DEDUCTIONS FOR BUSINESS EXPENSES TO FEDERAL LAW.

The General Assembly of North Carolina enacts:

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

"(h) As to State legislators, expenses incurred away from home to the extent allowable under Section 162 of the Internal Revenue Code. For State income tax purposes, the term 'legislative day' as used in Section 162(h) of the Code includes any day the General Assembly was not in session but the legislator's physical presence was recorded at a meeting of a board, commission, committee, or council, funded wholly or partly from State funds, of which the legislator was a member."

Sec. 2. This act is effective upon ratification and applies to taxable years beginning on or after January 1, 1982.

In the General Assembly read three times and ratified, this the 8th day of April, 1983.