

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 895  
HOUSE BILL 260

AN ACT TO EXCLUDE FROM GROSS INCOME AMOUNTS PAID BY AN EMPLOYER FOR DEPENDENT CARE ASSISTANCE PROVIDED FOR THE BENEFIT OF THE EMPLOYEE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-141(b)(9) is amended as follows:

1. by deleting the word "and" at the end of paragraph a.;
2. by deleting the period at the end of paragraph b. and inserting the phrase "; and" in lieu thereof; and
3. by adding a new paragraph to read:

"c. Amounts paid or incurred by an employer for dependent care assistance provided to the employee to the extent these amounts are excluded from gross income under Section 129 of the Internal Revenue Code of 1954 as amended."

Sec. 2. This act is effective for taxable years beginning on or after January 1, 1983.

In the General Assembly read three times and ratified, this the 21st day of July, 1983.