

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 174  
SENATE BILL 149

AN ACT TO ALLOW A PERSONAL INCOME TAX EXEMPTION FOR CERTAIN  
TYPES OF SPINA BIFIDA.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-149(a) is amended by adding a new subdivision to read:

"(8f) In the case of an individual who has an open neural tube defect or whose dependent has an open neural tube defect, an additional exemption of one thousand one hundred dollars (\$1,100) for that individual or dependent. This exemption is in addition to all other exemptions allowed by this subsection. To claim this exemption, a taxpayer must submit to the Division of Health Services of the Department of Human Resources a certificate from a physician or local health department certifying that the individual or dependent for whom the exemption is claimed has an open neural tube defect. Upon receipt of a valid certificate, the Division will send the taxpayer a verification form which the taxpayer must attach to the tax return on which the exemption is claimed. The Division shall develop the certificate and verification form and shall inform physicians and local health departments of the availability of the certificate."

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

In the General Assembly read three times and ratified, this the 13th day of May, 1985.