

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 568  
HOUSE BILL 1371

AN ACT TO ALLOW A PERSONAL INCOME TAX EXEMPTION FOR  
TAXPAYERS WHOSE DEPENDENTS HAVE CERTAIN SEVERE HEAD  
INJURIES.

The General Assembly of North Carolina enacts:

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

"(8g) In the case of an individual whose dependent has a severe head injury and is in either a persistent vegetative state or in a severely disabled condition as assessed by the Glasgow Outcome Scale, an exemption of one thousand one hundred dollars (\$1,100) for that dependent. This exemption is in addition to all other exemptions allowed by this subsection. To claim this exemption, the taxpayer must attach to his tax return on which he claims the exemption a statement from a physician certifying that the dependent for whom the exemption is claimed has a severe head injury and is in either a persistent vegetative state or in a severely disabled condition as assessed by the Glasgow Outcome Scale."

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 2nd day of July, 1985.