

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 1013
HOUSE BILL 2376

AN ACT TO PROVIDE AN ADDITIONAL ONE THOUSAND ONE HUNDRED DOLLARS (\$1,100) INCOME TAX EXEMPTION FOR TAXPAYERS AND THEIR DEPENDENTS WHO HAVE MUSCULAR DYSTROPHY.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-149(a) is amended by adding after subdivision (8h) a new subdivision to read:

"(8i) In the case of an individual who has muscular dystrophy or whose dependent has muscular dystrophy, 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 attach to the tax return on which he claims the exemption a statement from a physician or county health department certifying that the individual or dependent for whom the exemption is claimed has muscular dystrophy."

Sec. 2. This act is effective for taxable years beginning on or after January 1, 1988.

In the General Assembly read three times and ratified this the 28th day of June, 1988.