Short Title:	Tax Incentive – Preventive Health Care.	(Public)
Sponsors:	Representative Pierce.	
Referred to:		

1   **A BILL TO BE ENTITLED**
2   AN ACT TO PROVIDE AN INCOME TAX INCENTIVE TO RECEIVE
3   PREVENTIVE HEALTH SERVICES.
4   The General Assembly of North Carolina enacts:
5   **SECTION 1.** G.S. 105-134.6(b) is amended by adding a new subdivision to
6   read:
7   "(b)   Deductions. – The following deductions from taxable income shall be made
8   in calculating North Carolina taxable income, to the extent each item is included in
9   taxable income:
10   …
11   (18)   The amount paid by the taxpayer for preventive health services for the
12   taxpayer or the taxpayer's dependents. For the purpose of this
13   subdivision, the term 'preventive health services' means the services
14   listed in this subdivision. The term does not include amounts paid for
15   insurance that covers preventive health services but does include
16   insurance deductibles or co-payments associated with preventive
17   health services.
18   a.   Periodic medical, dental, and vision examinations.
19   b.   Patient health education, including nutrition education.
20   c.   Maintenance of drug use profiles, patient drug monitoring, and
21   drug utilization education.
22   d.   Mental health preventive services.
23   e.   Substance abuse prevention measures.
24   f.   Immunizations against infectious disease.
25   g.   Prevention of musculoskeletal deformity or other gradually
26   developing disabilities of a metabolic or degenerative nature.

1	h.	Genetic counseling concerning inheritance of genetically
2		determined diseases.
3	i.	Periodic reexamination of members of high-risk groups for
4		selected diseases and for functional decline of sensory organs,
5		together with attendant appropriate remedial intervention."

6   **SECTION 2.** This act is effective for taxable years beginning on or after
7 January 1, 2005.