



**NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 1080***

H1080-ARBf-120 [v.3]

AMENDMENT NO. _____
(to be filled in by
Principal Clerk)

Page 1 of 1

Amends Title [YES]
Third Edition

Date _____, 2020

Senator _____

1 moves to amend the bill on page 1, lines 2 through 5, by rewriting the lines to read:
2 "AN ACT TO MAKE VARIOUS CHANGES TO THE REVENUE LAWS AND TO CODIFY
3 THE INSURANCE REGULATORY CHARGE.";

4
5 And on page 2, line 48, by rewriting the line to read:

6 **"SECTION 1.(f)** G.S. 105-153.5(a)(2)c. reads as rewritten:

7 'c. Medical and Dental Expense. – The amount allowed as a deduction for
8 medical and dental expenses under section 213 of the Code for that
9 taxable year. For taxable years 2019 and 2020, notwithstanding G.S.
10 105-228.90(b)(1b), for purposes of this sub-subdivision the term
11 "Code" means the Internal Revenue Code as enacted as of January 1,
12 2019. The purpose for defining the Internal Revenue Code differently
13 for the 2019 and 2020 taxable years is to decouple from the extension
14 of the 7.5% floor for the medical and dental expense deduction.'

15 **SECTION 1.(g)** G.S. 105-153.5(c3) reads as rewritten:".

SIGNED _____

Amendment Sponsor

SIGNED _____

Committee Chair if Senate Committee Amendment

ADOPTED _____ FAILED _____ TABLED _____



* H 1 0 8 0 - A R B F - 1 2 0 - V - 3 *