

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023

**H.B. 465**  
**Mar 23, 2023**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH40221-Nif-33

Short Title: N.C. Res. Enlisted Military Pay Tax Deduction. (Public)

Sponsors: Representative Loftis.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW ENLISTED MILITARY SERVICE MEMBERS RESIDING IN NORTH  
3 CAROLINA TO DEDUCT THE FIRST SIX THOUSAND DOLLARS RECEIVED AS  
4 BASIC PAY FROM THE STATE INCOME TAX.  
5 The General Assembly of North Carolina enacts:  
6 **SECTION 1.** G.S. 105-153.5(b) is amended by adding a new subdivision to read:  
7 "(17) The first six thousand dollars (\$6,000) received under Title 37 of the United  
8 States Code as basic pay by an enlisted member residing in North Carolina  
9 who is (i) an active member of the Armed Forces of the United States, (ii) a  
10 member of the Army Reserve, Navy Reserve, Marine Corps Reserve, or Air  
11 Force Reserve, or (iii) a member of the Army National Guard or the Air  
12 National Guard."  
13 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
14 2023.



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