

GENERAL ASSEMBLY OF NORTH CAROLINA
1989 SESSION

CHAPTER 627
SENATE BILL 731

AN ACT TO DEFINE MUSCULAR DYSTROPHY FOR TAX PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-149(a)(8i) reads as rewritten:

"(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. As used in this subdivision, the term 'muscular dystrophy' includes the following 40 neuromuscular diseases: Duchenne Muscular Dystrophy, Becker Muscular Dystrophy, Emery-Dreifuss Muscular Dystrophy, Limb-Girdle Muscular Dystrophy, Juvenile Dystrophy of Erb, Facioscapulohumeral Muscular Dystrophy, Myotonic Dystrophy, Oculopharyngeal Muscular Dystrophy, Ocular Muscular Dystrophy, Distal Muscular Dystrophy, Congenital Muscular Dystrophy, Muscular Dystrophy of Late Onset, Amyotrophic Lateral Sclerosis, Infantile Progressive Spinal Muscular Atrophy, Intermediate Spinal Muscular Atrophy, Juvenile Spinal Muscular Atrophy, Adult Spinal Muscular Atrophy, Polymyositis, Dermatomyositis, Myositis Ossificans, Myasthenia Gravis, Eaton-Lambert Syndrome, Peroneal Muscular Atrophy, Friedreich's Ataxia, Dejerine-Sottas Disease, Myotonia Congenita, Paramyotonia Congenita, Phosphorylase Deficiency, Acid Maltase Deficiency, Phosphofructokinase Deficiency, Debrancher Enzyme Deficiency, Carnitine Deficiency, Carnitine Palmityltransferase Deficiency, Periodic Paralysis, Hyperthyroid Myopathy, Hypothyroid Myopathy, Central Core Disease, Nemaline Myopathy, Mitochondrial Disease, and Myotubular Myopathy."

Sec. 2. This act is effective for taxable years beginning on or after January 1, 1989.

In the General Assembly read three times and ratified this the 12th day of July, 1989.