

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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SENATE BILL 88

Short Title: Health Insurance Tax Deduction. (Public)

Sponsors: Senators Tillman; Blake, Brock, Brown, Brunstetter, Clary, Hunt, Jacumin,  
Preston, Rucho, and Weinstein.

Referred to: Finance.

February 10, 2009

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW INDIVIDUALS TO DEDUCT THE COST OF HEALTH  
3 INSURANCE FROM THEIR INCOME TAX LIABILITY.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-134.6(d) is amended by adding a new subdivision to read:

6 "§ 105-134.6. Adjustments to taxable income.

7 ...

8 (d) Other Adjustments. – The following adjustments to taxable income shall be made in  
9 calculating North Carolina taxable income:

10 ...

11 (7) A taxpayer may deduct any amount paid for health insurance coverage, as  
12 defined in G.S. 58-68-25(a), for the taxpayer or the taxpayer's dependants for  
13 which the taxpayer did not receive a deduction or credit under the Code."

14 SECTION 2. This act is effective for taxes imposed for taxable years beginning on  
15 or after January 1, 2009.

