

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE BILL 105
Workforce and Economic Development Committee Substitute Adopted 3/25/15
House Committee Substitute Favorable 6/22/16
Fourth Edition Engrossed 6/28/16

Short Title: Report No. Veterans Filing Tax Returns.

(Public)

Sponsors:

Referred to:

February 23, 2015

1 A BILL TO BE ENTITLED
2 AN ACT TO REQUIRE THE SECRETARY OF REVENUE TO COMPILE INFORMATION
3 ABOUT THE NUMBER OF VETERANS FILING TAX RETURNS IN NORTH
4 CAROLINA ANNUALLY AND PROVIDE THIS INFORMATION TO THE
5 DEPARTMENT OF MILITARY AND VETERANS AFFAIRS.

6 Whereas, over 770,000 veterans reside across all of North Carolina's one hundred
7 counties; and

8 Whereas, North Carolina proudly has one of the largest veteran populations in the
9 country; and

10 Whereas, the number of veterans across our State underscores the importance and
11 impact of the State's current military base populations to our State and how veterans and their
12 families continue to reside in the State after the conclusion of their military service to further
13 contribute to the State's workforce and economy; Now, therefore,
14 The General Assembly of North Carolina enacts:

15 SECTION 1. Article 9 of Chapter 105 of the General Statutes is amended by adding a
16 new section to read:

17 "**§ 105-254.1. Identification of veterans on income tax form D-400.**

18 (a) The Secretary shall provide appropriate space and instructions on the individual
19 income tax form D-400 for an individual to voluntarily indicate whether or not the filing
20 individual is a veteran and, on a joint return, whether or not the individual's spouse is a veteran.

21 (b) Using the information reported pursuant to this section, the Secretary shall compile
22 summary information on an aggregate basis about the number of veterans filing tax returns in this
23 State and shall annually provide that information to the Department of Military and Veterans
24 Affairs no later than January 15 of each year. Information specific to individual employers or
25 employees shall remain confidential in accordance with G.S. 105-259.

26 (c) As used in this section, the term "veteran" shall mean a person as defined in
27 G.S. 143B-1213(3)b."

28 SECTION 2. The Department of Revenue shall update individual income tax form
29 D-400 to comply with Section 1 of this act for taxable years beginning on or after January 1, 2016.
30 The Department of Revenue may include in the instructions for the individual income tax form
31 D-400 an explanation that veteran status is being requested to assist the State in documenting the
32 importance and impact of the State's military population in our communities and on our State and
33 local economies, and that information specific to individual filers will remain confidential in
34 accordance with G.S. 105-259.



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SECTION 3. This act is effective when it becomes law.