

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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HOUSE BILL 798

Short Title: Income Tax Deduction for Tolls Paid. (Public)

Sponsors: Representatives Bradford and Beasley (Primary Sponsors).

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

April 13, 2017

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE AN INCOME TAX DEDUCTION FOR TOLLS PAID FOR THE
3 USE OF TURNPIKE FACILITIES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-153.5(c1) reads as rewritten:

6 "(c1) ~~Other Additions.~~—Modifications. – The following modifications may be made in
7 calculating North Carolina taxable income:

8 (1) S Corporations subject to the provisions of Part 1A of this Article,
9 partnerships subject to the provisions of this Part, and estates and trusts
10 subject to the provisions of Part 3 of this Article must add any amount
11 deducted under section 164 of the Code as state, local, or foreign income tax.

12 (2) A taxpayer may deduct from the taxpayer's adjusted gross income the
13 amount paid by a taxpayer during the taxable year for the actual cost of tolls
14 paid to facilities operated by private entities pursuant to G.S. 136-18(39a)
15 for the use of Turnpike Facilities. The deduction provided in this subdivision
16 does not include (i) processing fees assessed under G.S. 136-89.215 or (ii)
17 civil penalties assessed under G.S. 136-89.216."

18 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,

19 2017.

