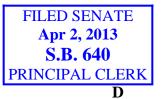
GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2013



SENATE DRS85163-RB-10A (02/08)

Short Title:	No Income Tax Withholding on H2A Workers.	(Public)
Sponsors:	Senators Jackson and Brock (Primary Sponsors).	
Referred to:		

1		A BILL TO BE ENTITLED	
2	AN ACT	TO EXEMPT COMPENSATION PAID TO AN H-2A AGRICULTURAL	
3	WORK	ER FROM STATE INCOME TAX WITHHOLDING TO THE EXTENT THE	
4	COMPENSATION IS EXEMPT FROM FEDERAL INCOME TAX WITHHOLDING.		
5	The General Assembly of North Carolina enacts:		
6	:	SECTION 1. G.S. 105-163.3(b) reads as rewritten:	
7	"(b)]	Exemptions. – The withholding requirement does not apply to the following:	
8	((1) Compensation that is subject to the withholding requirement of	
9		G.S. 105-163.2.	
10	((2) Compensation paid to an ordained or licensed member of the clergy.	
11	((3) Compensation paid to an entity exempt from tax under G.S. 105-130.11.	
12	<u>(</u>	(4) <u>Compensation paid to an alien that is not subject to federal income tax</u>	
13		withholding under section 1441 of the Code."	
14	:	SECTION 2. This act is effective for taxable years beginning on or after January 1,	
15	2014.		



S