GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

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SENATE BILL 622*
Finance Committee Substitute Adopted 5/14/19
Rules and Operations of the Senate Committee Substitute Adopted 5/15/19
Fourth Edition Engrossed 5/20/19
House Committee Substitute Favorable 1/14/20

Short Title: Reduce Threshold/Medical Expense Deduction. (Public)

Sponsors:

Referred to:

April 4, 2019

A BILL TO BE ENTITLED

AN ACT TO REDUCE THE THRESHOLD AMOUNT FOR THE MEDICAL EXPENSE DEDUCTION FOR THE 2019 AND 2020 TAXABLE YEARS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-153.5(a)(2)c. reads as rewritten:

"c. Medical and Dental Expense. – The amount allowed as a deduction for medical and dental expenses under section 213 of the Code for that taxable year. Notwithstanding G.S. 105-228.90(b)(1b), and for purposes of the medical and dental expense deduction only, the term "Code" is the Internal Revenue Code as enacted as of January 1, 2020."

SECTION 2. This act is effective when it becomes law.