

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

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**HOUSE DRH30046-ME-14H (2/3)**

Short Title: Jury Duty Tax Deduction.

(Public)

Sponsors: Representative Spear.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW TAXPAYERS TO DEDUCT INCOME LOST FROM SERVING ON  
3 A STATE OR FEDERAL JURY.

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 who serves on a State or federal jury may deduct from taxable  
12 income his or her lost income as a result of having served. For purposes of  
13 this subdivision, "lost income" means the income that the taxpayer would  
14 have received, but did not receive, minus the compensation received for  
15 serving on the jury. This deduction is limited to four hundred dollars  
16 (\$400.00) for each day of jury service."

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

