

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE BILL 95

Short Title: Jury Duty Tax Deduction. (Public)

Sponsors: Senators Tillman; Apodaca, Atwater, Berger of Rockingham, Bingham, Blake, Brown, Dorsett, East, Foriest, Forrester, Hartsell, Hunt, Jacumin, Preston, Rouzer, and Stevens.

Referred to: Finance.

February 10, 2009

A BILL TO BE ENTITLED

AN ACT TO ALLOW TAXPAYERS TO DEDUCT INCOME LOST FROM SERVING ON
A STATE OR FEDERAL JURY.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-134.6(d) is amended by adding a new subdivision to read:

"§ 105-134.6. **Adjustments to taxable income.**

...

(d) Other Adjustments. – The following adjustments to taxable income shall be made in calculating North Carolina taxable income:

...

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

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

