

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

H.B. 693
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HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH10406-MCf-23

Short Title: Unreimbursed Business Expenses Tax Deduction. (Public)

Sponsors: Representative Kidwell.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO PERMIT AN INCOME TAX DEDUCTION FOR CERTAIN UNREIMBURSED
3 BUSINESS EXPENSES.

4 The General Assembly of North Carolina enacts:

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

6 "(b) Other Deductions. – In calculating North Carolina taxable income, a taxpayer may
7 deduct from the taxpayer's adjusted gross income any of the following items that are included in
8 the taxpayer's adjusted gross income:

9 ...

10 (14) Unreimbursed trade or business expenses for the taxable year calculated
11 pursuant to Section 162 of the Code less the limitation provided under Section
12 67(a) of the Code."

13 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
14 2019.



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