#### **SESSION 1989**

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HOUSE BILL 1750

Short Title: Disability Tax Exemption Change.

(Public)

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Sponsors: Representatives Hurley; Gibson and Bowman.

Referred to: Finance.

May 5, 1989

1		A BILL TO BE ENTITLED
2	AN ACT TO	CLARIFY AND SIMPLIFY THE LAW PROVIDING TAX
3	EXEMPTION	S FOR PERSONS WITH CERTAIN DISABILITIES.
4	The General Asse	mbly of North Carolina enacts:
5	Section	1. G.S. 105-149(a) reads as rewritten:
6	"(a) There s	hall be deducted from the net income the following exemptions:
7		(1) In the case of a single individual who is not a head of
8		household as defined in G.S. 105-135(8), a personal exemption of
9		one thousand one hundred dollars (\$1,100). In the case of a single
10		individual who is a head of household, as defined in G.S. 105-
11		135(8), a personal exemption of two thousand two hundred dollars
12		(\$2,200).
13		(2) In the case of a married couple living together, two thousand
14		two hundred dollar (\$2,200) exemption to the spouse having the
15		larger adjusted gross income and one thousand one hundred dollar
16		(\$1,100) exemption to the other spouse; provided that the spouse
17		having the larger income may by agreement with the other spouse
18		allow that spouse to claim the two thousand two hundred dollar
19		(\$2,200) exemption in which case the spouse having the larger
20		adjusted gross income must file a return and claim only the one
21		thousand one hundred dollar (\$1,100) exemption.
22		(2a) In the case of an individual who qualifies as 'head of
23		household' as defined in subdivision (8) of G.S. 105-135, two
24		thousand two hundred dollars (\$2,200), but the 'head of household'

1	exemption shall not be allowable to a married individual living with
2	his or her spouse except as provided in subsection $(c)(2)$ of this
3	section. The 'head of household' exemption shall be in lieu of and
4	not in addition to the exemptions established in subdivisions (1), (2),
5	(4), (6) and (7) of subsection (a). Only one "head of
6	household" exemption shall be allowable with respect to any one
7	household, as the term 'household' is defined in subdivision (8) of
8	G.S. 105-135, and no individual shall be entitled to more than one
9	'head of household' exemption.
10	(3) In the case of a married couple living together, the spouse
11	who does not claim the two thousand two hundred dollar (\$2,200)
12	exemption as provided in (a)(2), one thousand one hundred dollars
13	(\$1,100).
14	(4) In the case of a widow or widower having minor child or
15	children, natural or adopted, two thousand two hundred dollars
16	(\$2,200).
17	(5) For taxable years, beginning on or between January 1, 1980,
18	and December 31, 1980, seven hundred dollars (\$700.00) for each
19	dependent (as defined below) whose gross income for the calendar
20	year in which the taxable year of the taxpayer begins is less than one
21	thousand dollars (\$1,000), or who is a child of the taxpayer either
22	under 19 years of age or a student regularly enrolled for full-time
23	study in a school, college, or other institution of learning. For
24	taxable years beginning on and after January 1, 1981, eight hundred
25	dollars (\$800.00) for each dependent (as defined below) whose gross
26	income for the calendar year in which the taxable year of the
27	taxpayer begins is less than one thousand dollars (\$1,000), or who is
28	a child of the taxpayer either under 19 years of age or a student
29	regularly enrolled for full-time study in a school, college, or other
30	institution of learning. For the purpose of the preceding sentence, the
31	term 'child' means an individual who is a son or daughter (natural or
32	adopted), or a stepson or stepdaughter of the taxpayer.
33	An additional exemption of six hundred sixty dollars (\$660.00) for
34	a dependent (as defined in this subdivision) who is a full-time student
35	at an accredited college or university or other institution of higher
36	learning under such rules or regulations as may be prescribed by the
37	Secretary of Revenue. For the purposes of this paragraph, the words
38	'full-time student' shall mean a dependent enrolled in full-time study
39	on the last day of the income year or enrolled for full-time study for a
40	period of at least five months (whether or not consecutive) during the
40	income year.
42	For the purposes of this subsection, the term 'dependent' means any
43	of the following individuals over half of whose support, for the
	or the renowing marriadule over null of whose support, for the

calendar year in which the taxable year of the taxpayer begins, was

received from the taxpayer:

3 a. Any of the following relatives, whether natural or adopted: a son or daughter (or a descendant of either), a stepson, or stepdaughter, a 4 5 brother or sister (including a brother or sister of the half blood), a 6 stepbrother, stepsister, father or mother (or an ancestor of either), a 7 stepfather, a stepmother, a son or daughter of a brother or sister, a 8 brother or sister of the father or mother, a son-in-law, a daughter-in-9 law, a father-in-law, a mother-in-law, a brother-in-law, or a sister-in-10 law of the taxpayer; b. An individual who was a member of the same household as the 11 12 taxpayer and was related to the taxpayer, whether by blood, affinity, or 13 adoption, a foster child of the taxpayer, or an individual of whom the taxpayer had legal custody during the taxable year; 14 15 A former member of the same household as the c. 16 taxpayer who otherwise qualifies as a dependent of the 17 taxpayer under subdivision b of this subsection or an 18 individual who otherwise qualifies as a dependent of the 19 taxpayer, who for the taxable year of such taxpayer receives 20 institutional care required by reason of a physical or mental 21 disability. 22 The exemption provided in this subdivision for children of taxpayers shall be allowed only to the person claiming the two 23 24 thousand two hundred dollar (\$2,200) exemption provided in 25 subdivision (2) of this subsection except, however, that where husband and wife are divorced and have children of their marriage for which 26 27 they would otherwise be entitled to an exemption hereunder, the parent furnishing the chief support of his (or her) child during the income 28 29 year shall be entitled to said exemption, irrespective of whether said parent has custody of said child or children or is head of the household 30 31 during said year. 32 For the purpose of determining the chief support of an individual other than a son or daughter (natural or adopted) or a stepson or 33 34 stepdaughter of the taxpayer, over one half of the support of the 35 individual for the calendar year shall be treated as received from the taxpayer if: 36 37 a. No one individual contributed over half of such support; 38 b. Over half of such support was received from individuals each of 39 whom, but for the fact that he did not contribute over half of such 40 support, would have been entitled to claim such individual as a 41 dependent for a taxable year beginning in such calendar year; 42 c. The taxpayer contributed over ten percent (10%) of such support; 43 and

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1       d. Each individual in paragraph b (other than the taxpayer) who         2       contributed over ten percent (10%) of such support files a written         3       declaration (in such manner and form as the Secretary of Revenue may         4       prescribe) that he will not claim such individual as a dependent for any         5       taxable year beginning in such calendar year.         6       Nothing in this subdivision shall be construed to allow one spouse         7       to claim an exemption for the other spouse under this subdivision.         8       (6)       In the case of an individual who has died during the income         9       year, the same exemptions which would have been allowable to such         10       individual under this subsection had the individual lived the entire         11       income year.         12       (7)       In the case of a divorced person having the sole custody of a         13       minor child or children and receiving no alimony for the support of         14       himself or herself, nor support for a child, or children, two thousand         15       two hundred dollars (\$2,200).         16       (8)       In the case of all other exemptions allowed by law.         19       Provided, such person shall submit to the Department of Revenue a         20       certificate from a physician, an optometrist or from th
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28department, certifying that their condition is medically characterized29as moderate or severe in the case of deficiencies of Factor VII or30Factor IX, or in the case of deficiencies in Factors I – VIII or Factors31X – XIII certifying that their condition causes physical or financial
29as moderate or severe in the case of deficiencies of Factor VII or30Factor IX, or in the case of deficiencies in Factors I – VIII or Factors31X – XIII certifying that their condition causes physical or financial
31 X — XIII certifying that their condition causes physical or financial
32 conditions similar to those resulting from Factor VIII or Factor IX
33 deficiencies; and who attach a supporting statement to their North
34 Carolina income tax return, including verification that said
35 certificate has been obtained and submitted to the Division of Health
36 Services of the Department of Human Resources.
37 An additional exemption of one thousand one hundred dollars
38 (\$1,100) is allowed in addition to all other exemptions provided by
39 law, for each dependent (as defined in subdivision (a)(5) above), who
39law, for each dependent (as defined in subdivision (a)(5) above), who40is a hemophiliac meeting the criteria set out in the above paragraph.
<ul> <li>39 law, for each dependent (as defined in subdivision (a)(5) above), who</li> <li>40 is a hemophiliac meeting the criteria set out in the above paragraph.</li> <li>41 The Division of Health Services of the Department of Human</li> </ul>
39law, for each dependent (as defined in subdivision (a)(5) above), who40is a hemophiliac meeting the criteria set out in the above paragraph.

2       (bleeding) disorder or whose dependent has a moderate or s         3       coagulation disorder, an additional exemption of one thousand         4       hundred dollars (\$1,100) for that individual or dependent.         5       exemption is in addition to all other exemptions allowed by         6       subsection. To claim this exemption, a taxpayer must attach to th         7       return on which the exemption is claimed a statement from a phy;         8       or local health department certifying that the individual or dependent.         9       for whom the exemption is claimed has a moderate or s         10       coagulation disorder.         11       (8b)       In the case of any person who is deaf, such person shall be entit         13       in addition to all other exemptions provided by law. For purpos         14       this subdivision, an individual is deaf only if his average loss is         15       speech frequencies (500 to 2000 Hertz) in the better ear is 86 de         16       (I.S.O.) or worse. Provided, such person shall submit to         17       Department of Revenue a certificate from a physician certifying         18       such condition exists.         19       (8c) In the case of persons suffering from chronic irrever         20       renal disease, whose condition requires that whey willize dialy         21 <td< th=""><th>1989</th><th></th><th>GENERAL ASSEMBLY OF NORTH CAROLINA</th></td<>	1989		GENERAL ASSEMBLY OF NORTH CAROLINA
3       coagulation disorder, an additional exemption of one thousand hundred dollars (\$1,100) for that individual or dependent.         5       exemption is in addition to all other exemptions allowed by subsection. To claim this exemption, a taxpayer must attach to the return on which the exemption is claimed a statement from a physical or local health department certifying that the individual or dependent.         7       return on which the exemption is claimed a statement from a physical or local health department certifying that the individual or dependent.         8       coagulation disorder.         11       (8b)       In the case of any person who is deaf, such person shall be entitival an additional exemption of one thousand one hundred dollars (\$1 in addition to all other exemptions provided by law. For purpose this subdivision, an individual is deaf only if his average loss is speech frequencies (500 to 2000 Hertz) in the better car is 86 de (1.S.O.) or worse. Provided, such person shall submit to Department of Revenue a certificate from a physician certifying such condition exists.         9       (8c)       In the case of persons suffering from chronic irreve renal disease, whose condition requires that they utilize dialy connection with the amelioration of that condition, such person shall be entitled to an additional exemption of one thousand hundred dollars (\$1,100) in addition to all other exemption shall be who submit to the Division of Health Services of the Department ertifying that their condition is such that dialy required, as above provided, and who attach a supporting state to their North Carolina income tax return, including verification said certificate has been obtained and submitted to the Divisi 1 Health Services of the Department of numan Resources.			In the case of an individual who has a moderate or severe coagulation (bleeding) disorder or whose dependent has a moderate or severe
5       exemption is in addition to all other exemptions allowed by         6       subsection. To claim this exemption, a taxpayer must attach to th         7       return on which the exemption is claimed a statement from a phy         8       or local health department certifying that the individual or depe         9       for whom the exemption is claimed has a moderate or s         10       coagulation disorder.         11       (8b)       In the case of any person who is deaf, such person shall be entit         12       an additional exemption of one thousand one hundred dollars (\$1         13       in addition to all other exemptions provided by law. For purpor         14       this subdivision, an individual is deaf only if his average loss i         15       speech frequencies (500 to 2000 Hertz) in the better ear is 86 de         16       (I.S.O.) or worse. Provided, such person shall submit to         17       Department of Revenue a certificate from a physician certifying         18       such condition exists.         19       (8c)       In the case of persons suffering from chronic irreve         10       renal disease, whose condition requires that they utilize dialy         20       renal disease, whose condition a exemption, such person shall be entitled to an additional exemption of one thousand         21       eonmettion with the amelioration of that	3		coagulation disorder, an additional exemption of one thousand one
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10 pondition of the second state in the second state is a second state in the second state in the second state in the second state in the second state is a second state in the second state is a second state in the second			
			condition, or whose dependent has chronic irreversible renal disease
4 <u>hundred dollars (\$1,100) for that individual or dependent.</u>			and requires dialysis, an additional exemption of one thousand one hundred dollars (\$1,100) for that individual or dependent. This

1	exemption is in addition to all other exemptions allowed by this
2	subsection. To claim this exemption, a taxpayer must attach to the tax
3	return on which the exemption is claimed a statement from a physician
4	or local health department certifying that the individual or dependent
5	for whom the exemption is claimed has chronic irreversible renal
6	disease and requires dialysis.
3 7	(8d) An exemption of one thousand one hundred dollars (\$1,100)
8	for an individual who has one of the following conditions or whose
9	dependent has one of these conditions:
10	a. Paraplegia;
11	b. Amputation of both legs above the ankle; or
12	c. A disability that requires the person to use a wheelchair to
12	move about and to function effectively.
14	This exemption is in addition to all other exemptions allowed by
15	this subsection. To claim this exemption, a taxpayer must attach to his
16	tax return on which he claims the exemption a statement from a
17	physician certifying that the individual or dependent for whom the
18	exemption is claimed has one of the conditions listed above.
19	(8e) In the case of persons with cystic fibrosis meeting the
20	criteria herein contained, such persons shall be entitled to an
20 21	
	additional exemption of one thousand one hundred dollars (\$1,100)
22	in addition to all other exemptions provided by law. Eligible persons
23	with cystic fibrosis shall be those who submit to the Division of
24	Health Services of the Department of Human Resources a certificate
25	from a physician or local health department certifying that such
26	condition exists.
27	An additional exemption of one thousand one hundred dollars
28	(\$1,100) is allowed in addition to all other exemptions provided by law
29	for each dependent as defined above, who has cystic fibrosis and meets
30	the criteria as set out above.
31	In the case of an individual who has cystic fibrosis or whose dependent has
32	cystic fibrosis, an additional exemption of one thousand one hundred
33	dollars (\$1,100) for that individual or dependent. This exemption is in
34	addition to all other exemptions allowed by this subsection. To claim
35	this exemption, a taxpayer must attach to the tax return on which the
36	exemption is claimed a statement from a physician or local health
37	department certifying that the individual or dependent for whom the
38	exemption is claimed has cystic fibrosis.
39	(8f) In the case of an individual who has an open neural tube defect or
40	whose dependent has an open neural tube defect, an additional
41	exemption of one thousand one hundred dollars (\$1,100) for that
42	individual or dependent. This exemption is in addition to all other
43	exemptions allowed by this subsection. To claim this exemption, a
44	taxpayer must submit to the Division of Health Services of the

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1			Department of Human Resources a certificate from a physician or
2			local health department certifying that the individual or dependent for
3			whom the exemption is claimed has an open neural tube defect. Upon
4			receipt of a valid certificate, the Division will send the taxpayer a
5			verification form which the taxpayer must attach to the tax return on
6			which the exemption is claimed. The Division shall develop the
7			certificate and verification form and shall inform physicians and local
8			health departments of the availability of the certificate.
9			In the case of an individual who has an open neural tube defect or a
10			closed neural tube defect causing neurological impairment of the same
11			magnitude or a dependent who has an open neural tube defect or a
12			closed neural tube defect causing neurological impairment of the same
13			magnitude, an additional exemption of one thousand one hundred
14			dollars (\$1,100) for that individual or dependent. This exemption is in
15			addition to all other exemptions allowed by this subsection. To claim
16			this exemption, a taxpayer must attach to the tax return on which the
17			exemption is claimed a statement from a physician or local health
18			department certifying that the individual or dependent for whom the
19			exemption is claimed has an open neural tube defect or a closed neural
20			tube defect causing comparable impairment.
21		(8g)	In the case of an individual who has multiple sclerosis or whose
22			dependent has multiple sclerosis, an additional exemption of one
23			thousand one hundred dollars (\$1,100) for that individual or
24			dependent. This exemption is in addition to all other exemptions
25			allowed by this subsection. To claim this exemption, a taxpayer must
26			attach to his tax return on which he claims the exemption a statement
27			from a physician or local health department certifying that the
28			individual or dependent for whom the exemption is claimed has
29 30			multiple sclerosis.
30 31			(8h) In the case of an individual whose dependent has a severe head injury and is in either a persistent vegetative state or in a
32			severely disabled condition as assessed by the Glasgow Outcome
33			Scale, an exemption on one thousand one hundred dollars (\$1,100)
34			for that dependent. This exemption is in addition to all other
35			exemptions allowed by this subsection. To claim this exemption, the
36			taxpayer must attach to his tax return on which he claims the
37			exemption a statement from a physician certifying that the dependent
38			for whom the exemption is claimed has a severe head injury and is in
39			either a persistent vegetative state or in a severely disabled condition
40			as assessed by the Glasgow Outcome Scale.
41		(8i)	In the case of an individual who has muscular dystrophy or whose
42		()	dependent has muscular dystrophy, an additional exemption of one
43			thousand one hundred dollars (\$1,100) for that individual or
44			dependent. This exemption is in addition to all other exemptions
			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

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- allowed by this subsection. To claim this exemption, a taxpayer must attach to the tax return on which he claims the exemption a statement from a physician or county health department certifying that the individual or dependent for whom the exemption is claimed has muscular dystrophy.
  (8j) In the case of an individual who has, or whose dependent has, received an organ or tissue transplant because of which he is required, of
- an organ or tissue transplant because of which he is required, of medical necessity, to take immunosuppressant medications for the remainder of his life to suppress organ or tissue rejection and potential resulting loss of life or health, an additional exemption of one thousand one hundred dollars (\$1,100) for that individual or dependent. This exemption is in addition to all other exemptions allowed by this subsection. To claim this exemption, a taxpayer must attach to the tax return on which he claims the exemption a certificate from a physician or county health department certifying that the individual or dependent for whom the exemption is claimed is the recipient of an organ or tissue transplant and is required to take immunosuppressant medications to suppress rejection of the transplanted organ or tissue.

(9) In the case of an individual who has reached the age of 65 years on or before the last day of the taxable year, an exemption of one thousand one hundred dollars (\$1,100) in addition to all other exemptions allowed by this section.

(10) In the case of each severely retarded person over half of whose support for the taxable year has been provided by a parent or guardian, there shall be allowed an exemption of two thousand two hundred dollars (\$2,200) in addition to all other exemptions allowed by this subsection. For the purposes of this subdivision, 'severely retarded' shall mean a person whose intelligence quotient falls below 40.

In order to qualify for such this exemption the parents or guardian of said persons the severely retarded person shall provide the Department of Revenue with a statement verifying the condition of said persons that person from any medical doctor licensed to practice in North Carolina or any medical doctor who has graduated from a medical college approved by the Board of Medical Examiners of the State of North Carolina and holds a license granted by any state of the United States or the District of Columbia or practicing psychologist or psychological examiner licensed to practice in North Carolina or any practicing psychologist or psychological examiner licensed or certified as a psychologist or psychological examiner by another state of the United States or the District of Columbia."

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Sec. 2. This act is effective for taxable years beginning on or after January 1,

<sup>43</sup>