

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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SENATE DRS95066-LBx-119E (03/21)

Short Title: Equalize Voter Rights.

(Public)

Sponsors: Senators Cook, Sanderson, and Rabin (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT IF A CHILD REGISTERS TO VOTE AT AN ADDRESS  
OTHER THAN THAT OF A PARENT, THAT PARENT MAY NOT CLAIM A  
PERSONAL EXEMPTION ON ACCOUNT OF SUCH CHILD, AND TO INFORM NEW  
VOTERS OF THEIR CIVIC AND TAX DUTIES.

The General Assembly of North Carolina enacts:

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

"(c) Additions. – The following additions to taxable income shall be made in calculating  
North Carolina taxable income, to the extent each item is not included in taxable income:

...

(16) Any personal exemption allowed for a child if that child is registered to vote  
at an address other than that of the person claiming the exemption and the  
child does not cancel the child's voter registration within 30 days of  
receiving a letter of notification under G.S. 163-82.7(c1). This subdivision  
does not affect any legal duty of support that the parent may have with  
respect to the child."

**SECTION 1.(b)** This section is effective with respect to taxable years beginning on  
or after January 1, 2014.

**SECTION 2.** G.S. 163-82.7 is amended by adding a new subsection to read:

"(c1) Supplemental Information on Duty of Voter. – Along with the notice to the newly  
registered voter sent under subsection (c) of this section, the county board of elections shall  
include a letter of notification that informs the voter that (i) if the voter is a dependent of the  
voter's parent or legal guardian, is 18 years of age or older, and the voter has registered at an  
address other than that of the parent or legal guardian, the parent or legal guardian will not be  
allowed to claim the voter as a dependent for State income tax purposes and (ii) if the voter  
owns a motor vehicle, that vehicle must be registered at the same address as the voter's address  
within 60 days as required by law and that the vehicle shall be subject to local property tax in  
that jurisdiction as required by law. The letter of notification shall provide a simple method for  
the newly registered voter who registered to vote in a county that was not his or her legal  
residence to have his or her voter registration transferred to the correct county of residence by  
checking a box on the form and signing and returning it to the county board of elections which  
shall forward the registration to the correct county. The county board of elections shall on a  
monthly basis transmit a list of newly registered voters along with the North Carolina drivers  
license or nonoperator identification number if applicable to the Division of Motor Vehicles



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1 which shall audit its records to ensure compliance with motor vehicle registration and property  
2 tax records."

3 **SECTION 3.** G.S. 116-143.1(d) reads as rewritten:

4 "(d) An individual shall not be classified as a resident for tuition purposes and, thus, not  
5 rendered eligible to receive the in-State tuition rate, until he or she has provided such evidence  
6 related to legal residence and its duration as may be required by officials of the institution of  
7 higher education from which the individual seeks the in-State tuition rate. Evidence of voter  
8 registration in North Carolina is not sufficient evidence in and of itself but may be provided as  
9 part of evidence related to legal residence."

10 **SECTION 4.** This act becomes effective January 1, 2014.