



SENATE BILL 105: Report No. Veterans Filing Tax Returns.

2016-2017 General Assembly

Committee:	House Homeland Security, Military, and Veterans Affairs	Date:	June 21, 2016
Introduced by:	Sens. Brown, Meredith	Prepared by:	Bill Patterson Committee Co-Counsel
Analysis of:	PCS to Second Edition S105-CSTG-56		

SUMMARY: *The PCS for Senate Bill 105 would require the Secretary of Revenue to compile information on the number of veterans filing tax returns in North Carolina based on voluntary disclosure of veteran status by filers on their income tax returns. The PCS would also require the Secretary of Revenue to provide this information annually to the Department of Military and Veterans Affairs.*

CURRENT LAW AND BILL ANALYSIS:

Section 1 of the PCS for Senate Bill 105 would enact a new G.S. 105-254.1 requiring the Secretary of Revenue to:

1. Provide space and instructions on the individual income tax form D-400 for stating whether or not the person filing the return is a veteran, or on a joint return, whether that person's spouse is a veteran;¹
2. Use the information disclosed on filed returns to compile summary information on an aggregate basis annually about the number of veterans filing tax returns in North Carolina; and
3. Provide this information to the Department of Military and Veterans Affairs by no later than January 15 of each year.

Section 2 would direct the Department of Revenue to update the individual income tax form D-400 to comply with Section 1 of this act by no later than January 1, 2017.

EFFECTIVE DATE: This act is effective when it becomes law.

¹ By cross-reference to G.S. 143B-1281, the PCS defines "veteran" as "a person who served on active duty (other than for training) in any component of the Armed Forces of the United States for a period of 180 days or more, unless released earlier because of service-connected disability, and who was discharged or released from the Armed Forces of the United States under honorable conditions."

Karen Cochrane-Brown
Director



Legislative Analysis
Division
919-733-2578