



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

2016-2017 General Assembly

<b>Committee:</b>		<b>Date:</b>	June 30, 2016
<b>Introduced by:</b>	Sens. Brown, Meredith	<b>Prepared by:</b>	Bill Patterson Staff Attorney
<b>Analysis of:</b>	Fourth Edition		

**SUMMARY:** *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 bill 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 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;<sup>1</sup>
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 for taxable years beginning on or after January 1, 2016.

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

<sup>1</sup> For purposes of this provision, "veteran" is defined as any person who may be entitled to any benefits or rights under the laws of the United States by reason of service in the Armed Forces of the United States. G.S. 143B-1213(3)b.

Karen Cochrane-Brown  
Director



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