



SENATE BILL 105: Report Number of Veterans Filing Tax Returns.

2015-2016 General Assembly

Committee:		Date:	August 1, 2016
Introduced by:		Prepared by:	Bill Patterson Staff Attorney
Analysis of:	S.L. 2016-112		

OVERVIEW: *S.L. 2016-112 requires the Secretary of Revenue to provide a space on the individual income tax form D-400 for the voluntary disclosure of veteran status by persons filing State income tax returns, to use the information so disclosed to compile aggregate summary information on the number of veterans filing tax returns in North Carolina annually, and to provide this information to the Department of Military and Veterans Affairs.*

This act became effective July 26, 2016.

CURRENT LAW AND BILL ANALYSIS:

Section 1 of the act enacts new G.S. 105-254.1 requiring the Secretary of Revenue to:

- Provide space and instructions on the individual income tax form D-400 for the filer voluntarily to indicate whether the filer is a veteran, or, if filing a joint return, whether the filer's spouse is a veteran. 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.¹
- 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
- Provide this information to the Department of Military and Veterans Affairs by no later than January 15 of each year.

Section 2 of the act directs 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 became effective July 26, 2016.

¹ G.S. 143B-1213(3)b.

Karen Cochrane-Brown
Director



Legislative Analysis
Division
919-733-2578