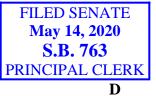
GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2019



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## SENATE BILL DRS35393-MCf-234B

Short Title:	Pay Equity for Essential Employees.	(Public)
Sponsors:	Senators Smith and Nickel (Primary Sponsors).	
Referred to:		

1		A BILL TO BE ENTITLED
2	AN ACT TO PR	OVIDE AN INCOME TAX BENEFIT FOR ESSENTIAL EMPLOYEES FOR
3	INCOME EA	RNED FOR NECESSARY SERVICES DURING TIMES OF EMERGENCY.
4	The General Ass	embly of North Carolina enacts:
5	SECT	<b>TION 1.</b> G.S. 105-153.5(b) reads as rewritten:
6	"(b) Other	Deductions. – In calculating North Carolina taxable income, a taxpayer may
7	deduct from the t	axpayer's adjusted gross income any of the following items that are included in
8	the taxpayer's adj	usted gross income:
9	•••	
10	(13)	The amount paid to the taxpayer during the taxable year from the State
11		Emergency Response and Disaster Relief Reserve Fund for hurricane relief or
12		assistance, but not including payments for goods or services provided by the
13		taxpayer.
14	<u>(13a)</u>	
15		derived from activities for which the employee is deemed essential during the
16		period of March 28, 2020, to December 31, 2020. For purposes of this
17		subdivision, an "essential employee" is an employee working in a critical
18		infrastructure sector identified by the Cybersecurity & Infrastructure Security
19		Agency of the United States Department of Homeland Security in the advisory
20		list published on March 28, 2020. The percentage is to be applied as follows:
21		a. For the first one hundred thousand dollars (\$100,000) of income, fifty
22		<u>percent (50%).</u>
23		b. For the portion of income above one hundred thousand dollars
24		<u>(\$100,000), seventy percent (70%).</u> "
25		<b>TION 2.</b> This act is effective for taxable years beginning on or after January 1,
26	2020.	

