H.B. 14
Jan 25, 2023
HOUSE PRINCIPAL CLERK

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

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HOUSE BILL DRH10015-NIz-10A

Short Title:	Back the Blue Act of 2023.	(Public)
Sponsors:	Representative Moss.	
Referred to:		

A BILL TO BE ENTITLED

AN ACT REQUIRING THE REVENUE LAWS STUDY COMMITTEE TO STUDY THE COST AND BENEFIT OF EXCLUDING LAW ENFORCEMENT RETIREMENT PAY FROM THE STATE INDIVIDUAL INCOME TAX.

The General Assembly of North Carolina enacts:

SECTION 1. The Revenue Laws Study Committee (the "Committee") shall study the costs and benefits reasonably anticipated from excluding from State income tax liability the retirement pay received by members of law enforcement with at least five years of creditable service, including increased sufficiency of retirement benefits of law enforcement retirees and State revenue losses. The Committee shall report its findings, together with any recommended legislation, to the 2024 Regular Session of the 2023 General Assembly upon its convening.

SECTION 2. This act is effective when it becomes law.