

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2019**

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**HOUSE BILL 693**

Short Title:   Unreimbursed Business Expenses Tax Deduction. (Public)

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Sponsors:   Representatives Kidwell, Pittman, C. Smith, and Humphrey (Primary Sponsors).  
*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

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Referred to:   Finance, if favorable, Rules, Calendar, and Operations of the House

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April 11, 2019

A BILL TO BE ENTITLED  
AN ACT TO PERMIT AN INCOME TAX DEDUCTION FOR CERTAIN UNREIMBURSED  
BUSINESS EXPENSES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-153.5(b) reads as rewritten:

"(b) Other Deductions. – In calculating North Carolina taxable income, a taxpayer may deduct from the taxpayer's adjusted gross income any of the following items that are included in the taxpayer's adjusted gross income:

...

(14) Unreimbursed trade or business expenses for the taxable year calculated pursuant to Section 162 of the Code less the limitation provided under Section 67(a) of the Code."

**SECTION 2.** This act is effective for taxable years beginning on or after January 1, 2019.

