

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023**

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**HOUSE BILL 14**

Short Title: Back the Blue Act of 2023. (Public)

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Sponsors: Representative Moss.

*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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January 26, 2023

A BILL TO BE ENTITLED

1 AN ACT REQUIRING THE REVENUE LAWS STUDY COMMITTEE TO STUDY THE  
2 COST AND BENEFIT OF EXCLUDING LAW ENFORCEMENT RETIREMENT PAY  
3 FROM THE STATE INDIVIDUAL INCOME TAX.  
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5 The General Assembly of North Carolina enacts:

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

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

