

**SECTION .0300 - PERSONAL EXEMPTION**

<b>17 NCAC 06B .0301</b>	<b>GENERAL</b>
<b>17 NCAC 06B .0302</b>	<b>ONE THOUSAND ONE HUNDRED DOLLAR PERSONAL EXEMPTION</b>
<b>17 NCAC 06B .0303</b>	<b>TWO THOUSAND TWO HUNDRED DOLLAR PERSONAL EXEMPTION</b>
<b>17 NCAC 06B .0304</b>	<b>BLIND PERSONS</b>
<b>17 NCAC 06B .0305</b>	<b>INDIVIDUALS AGE 65 OR OVER</b>
<b>17 NCAC 06B .0306</b>	<b>SEVERELY RETARDED DEPENDENT</b>
<b>17 NCAC 06B .0307</b>	<b>HEMOPHILIACS</b>
<b>17 NCAC 06B .0308</b>	<b>EXEMPTION FOR DEPENDENTS</b>
<b>17 NCAC 06B .0309</b>	<b>DEPENDENT IN INSTITUTION OF HIGHER LEARNING</b>
<b>17 NCAC 06B .0310</b>	<b>DECEASED OR INCOMPETENT INDIVIDUALS</b>
<b>17 NCAC 06B .0311</b>	<b>PRORATED PERSONAL EXEMPTION</b>
<b>17 NCAC 06B .0312</b>	<b>OTHER CONSIDERATIONS</b>

*History Note:* Authority G.S. 105-135; 105-149; 105-149(a)(2); 105-149(a)(4); 105-149(a)(5); 105-149(a)(6); 105-149(a)(7); 105-149(a)(8); 105-149(a)(9); 105-149(a)(10); 105-149(a)(2a); 105-149(a)(8a); 105-149(b); 105-149(c); 105-262;  
Eff. February 1, 1976;  
Amended Eff. February 1, 1989; November 1, 1988; August 1, 1986; May 1, 1984;  
Repealed Eff. June 1, 1990.