

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

H

D

HOUSE DRH80143-RRx-22 (02/12)

Short Title: Back to Work Tax Incentive.

(Public)

Sponsors: Representative Lewis.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE UNEMPLOYMENT TAX RELIEF TO EMPLOYERS WHO HIRE  
3 PEOPLE RECEIVING UNEMPLOYMENT BENEFITS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 96-9(a) is amended by adding a new subdivision to read:

6 "(5a) An employer is not required to pay contributions on payments the employer  
7 makes to an individual for six months after the employer employs the  
8 individual if at the time of the employment the individual was receiving  
9 unemployment benefits under this Article."

10 **SECTION 2.** This act becomes effective September 1, 2009, and applies to any  
11 individual employed on or after that date.



\* D R H 8 0 1 4 3 - R R X - 2 2 \*