

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE BILL 1952

Short Title: Enact Children W/Disabilities Tax Credit. (Public)

Sponsors: Representatives Heagarty, Farmer-Butterfield (Primary Sponsors); Goodwin, Hughes, Jackson, Lucas, Parfitt, Samuelson, and Stewart.

Referred to: Finance.

May 25, 2010

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW A TAX CREDIT FOR CHILDREN WITH DISABILITIES.  
3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** G.S. 105-151.24 reads as rewritten:

5 "**§ 105-151.24. Credit for children.**

6 (a) Credit. – An individual who is allowed a federal child tax credit under section 24 of  
7 the Code for the taxable year and whose adjusted gross income (AGI), as calculated under the  
8 Code, is less than the amount listed below is allowed a credit against the tax imposed by this  
9 Part in an amount equal to six hundred dollars (\$600.00) for each child with a disability, as  
10 defined in G.S. 115C-106.3, and in an amount equal to one hundred dollars (\$100.00) for each  
11 every other dependent child for whom the individual is allowed the federal credit for the  
12 taxable year:

<u>Filing Status</u>	<u>AGI</u>
Married, filing jointly	\$100,000
Head of Household	80,000
Single	60,000
Married, filing separately	50,000.

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18 (b) Limitations. – A nonresident or part-year resident who claims the credit allowed by  
19 this section shall reduce the amount of the credit by multiplying it by the fraction calculated  
20 under G.S. 105-134.5(b) or (c), as appropriate. The credit allowed under this section may not  
21 exceed the amount of tax imposed by this Part for the taxable year reduced by the sum of all  
22 credits allowed, except payments of tax made by or on behalf of the taxpayer."

23 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
24 2010.

