

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011

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SENATE BILL 574

Short Title: Senior or Disabled Care Tax Credit. (Public)

Sponsors: Senators Robinson; Atwater, Jones, Kinnaird, Mansfield, and Vaughan.

Referred to: Finance.

April 14, 2011

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE A TAX CREDIT TO INDIVIDUALS PROVIDING IN-HOME  
3 CARE TO SENIOR OR DISABLED RELATIVES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Part 2 of Article 4 of Chapter 105 of the General Statutes is amended  
6 by adding a new section to read:

7 "**§ 105-151.18A. Credit for senior or disabled relatives.**

8 (a) Credit. – A taxpayer who, without compensation, provides care to a qualifying  
9 relative is allowed as a credit against the tax imposed by this Part in an amount equal to the  
10 expense incurred by the taxpayer in providing the care, including training, supplies, and  
11 transportation costs. For purposes of this section, a "qualifying relative" is a relative who is  
12 related to the taxpayer by fewer than five degrees of kinship, as defined in G.S. 104A-1, and  
13 who is either age 65 or older or permanently and totally disabled, as defined in  
14 G.S. 105-151.18.

15 (b) Limitations. – A nonresident or part-year resident who claims the credit allowed by  
16 this section shall reduce the amount of the credit by multiplying it by the fraction calculated  
17 under G.S. 105-134.5(b) or (c), as appropriate. The amount of credit allowed under this section  
18 may not exceed the lesser of five hundred dollars (\$500.00) or the amount of tax imposed by  
19 this Part for the taxable year reduced by the sum of all credits allowable, except payments of  
20 tax made by or on behalf of the taxpayer.

21 (c) No Double Benefit. – A taxpayer that claims a credit under this section may not  
22 claim a credit allowed under G.S. 105-151.81 with respect to qualifying relative."

23 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
24 2011.

