GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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SENATE DRS65051-MC-151 (03/24)

Short Title:	Equal Education Opportunity Tax Credit.	(Public)
Sponsors:	Senator Graham.	
Referred to:		

A BILL TO BE ENTITLED

AN ACT TO STUDY METHODS OF INCREASING EQUALITY OF OPPORTUNITY FOR NONPUBLIC SCHOOL EDUCATION FOR FINANCIALLY CHALLENGED FAMILIES BY ENACTING TAX BENEFITS TO OFFSET TUITION EXPENSES.

The General Assembly of North Carolina enacts:

SECTION 1. Study. – The Revenue Laws Study Committee shall study methods of providing tax benefits in a manner and in an amount that effectively offset tuition expenses so as to allow families of low- or moderate-income the opportunity to send their children to nonpublic schools or to public schools that charge tuition. The Committee shall make a report on this issue, including any recommendations or legislative proposals, to the 2012 Regular Session of the 2011 General Assembly upon its convening.

SECTION 2. In conducting the study described in Section 1 of this act, the Revenue Laws Study Committee cochairs are authorized to appoint an advisory subcommittee and to ask the Local Government Commission to designate an individual to participate in the subcommittee's deliberations in an ex officio, nonvoting capacity. The subcommittee may consist of no more than 10 members and may include no more than four individuals who are not members of the Committee or of the General Assembly.

SECTION 3. This act is effective when it becomes law.