

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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HOUSE BILL 423

Short Title: Check-Off Donation: Land Trusts. (Public)

Sponsors: Representatives W. Richardson, Harrison, Belk, and Butler (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Environment, if favorable, Finance

March 22, 2017

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE SPACE ON THE INCOME TAX RETURN FOR INDIVIDUALS TO
3 MAKE DONATIONS FOR THE PROTECTION OF LAND, WATER, AND OTHER
4 NATURAL RESOURCES.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** Article 9 of Chapter 105 of the General Statutes is amended by
7 adding a new section to read:

8 "**§ 105-269.8. Contribution of income tax refund to Conservation Grant Fund.**

9 Any taxpayer entitled to a refund of income taxes under Part 2 of Article 4 of this Chapter
10 may elect to contribute all or part of the refund to the Conservation Grant Fund established
11 under G.S. 113A-232 to be used for costs related to conservation of land, water, and other
12 natural resources in accordance with that statute. The Secretary shall provide appropriate
13 language and space on the income tax form in which to make the election. The taxpayer's
14 election becomes irrevocable upon filing the taxpayer's income tax return for the taxable year.
15 The Secretary shall transmit the contributions made pursuant to this section to the State
16 Treasurer for credit to the Conservation Grant Fund."

17 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
18 2017.



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