

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

H.B. 174
Feb 26, 2019
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH30067-MCf-28

Short Title: Home School Tax Credit. (Public)

Sponsors: Representative Speciale.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR OPERATING A HOME SCHOOL.
3 The General Assembly of North Carolina enacts:
4 **SECTION 1.** Part 2 of Article 4 of Subchapter I of Chapter 105 of the General
5 Statutes is amended by adding a new section to read:
6 "**§ 105-153.11. Credit for home school.**
7 (a) Credit. – A taxpayer who operates a home school, as defined and authorized by Part
8 3 of Article 39 of Chapter 115C of the General Statutes, is allowed a credit against the tax
9 imposed by this Part. The amount of the credit is equal to fifty percent (50%) of the expenses
10 incurred for establishing and operating the home school.
11 (b) Limitations. – The credit allowed under this section may not exceed the lesser of (i)
12 the amount of the opportunity scholarship available to the taxpayer pursuant to Part 2A of Article
13 39 of Chapter 115C of the General Statutes for students of the home school or (ii) the amount of
14 tax imposed by this Part for the taxable year reduced by the sum of all credits allowable, except
15 tax payments made by or on behalf of the taxpayer.
16 (c) Carryforward. – Any unused portion of the credit allowed under this section may be
17 carried forward for the next succeeding five years."
18 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
19 2019.



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