

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2019

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HOUSE BILL 592  
Committee Substitute Favorable 4/15/19

Short Title: Check-Off Clean Water Mgmnt Tr. Fund.

(Public)

Sponsors:

Referred to:

April 8, 2019

A BILL TO BE ENTITLED

AN ACT TO PROVIDE SPACE ON THE INCOME TAX RETURN FOR INDIVIDUALS TO  
MAKE DONATIONS TO THE CLEAN WATER MANAGEMENT TRUST FUND.

The General Assembly of North Carolina enacts:

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

**"§ 105-269.9. Contribution of income tax refund to Clean Water Management Trust Fund.**

Any taxpayer entitled to a refund of income taxes under Part 2 of Article 4 of this Chapter  
may elect to contribute all or part of the refund to the Clean Water Management Trust Fund  
established under G.S. 143B-135.234 to be used for any purpose for which funds in the Fund  
may be used, including projects to clean up or prevent surface water pollution and for land  
preservation. The Secretary shall provide appropriate language and space on the income tax form  
in which to make the election. The taxpayer's election becomes irrevocable upon filing the  
taxpayer's income tax return for the taxable year. The Secretary shall transmit the contributions  
made pursuant to this section to the State Treasurer for credit to the Clean Water Management  
Trust Fund."

**SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
2019.



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