

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

FILED SENATE
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S.B. 297
PRINCIPAL CLERK

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SENATE BILL DRS15113-MCf-20

Short Title: Homeschool Tax Credit.

(Public)

Sponsors: Senators Edwards, Hise, and Sawyer (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO CREATE A TAX CREDIT FOR HOME SCHOOL CHILDREN.
3 The General Assembly of North Carolina enacts:

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

6 "**§ 105-153.11. Credit for home schooling.**

7 (a) Credit. – A taxpayer is allowed a credit in the amount of one thousand dollars (\$1,000)
8 for each qualifying child against the tax imposed by this Part. A qualifying child, as used in this
9 section, is a dependent child who attended for the taxable year only a home school in this State,
10 as defined in G.S. 115C-563 and meeting the requirements of Part 3 of Article 39 of Chapter
11 115C of the General Statutes. In order to claim the credit allowed by this section, the taxpayer
12 must provide with the tax return the information required by the Secretary.

13 (b) Limitation. – The credit allowed by this section may not exceed the amount of tax
14 imposed by this Part for the taxable year reduced by the sum of all credits allowable, except for
15 payments of tax made by or on behalf of the taxpayer."

16 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
17 2021.



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