

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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SENATE BILL 1056

Short Title: Tax Return Donations for Habitat.

(Public)

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Sponsors: Senator Wellons.

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Referred to: Finance.

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April 15, 1999

A BILL TO BE ENTITLED

AN ACT TO PROVIDE SPACE ON THE INCOME TAX RETURN FOR  
INDIVIDUALS TO MAKE DONATIONS TO HABITAT FOR HUMANITY.

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:

**"§ 105-269.7. Contribution by individual to Habitat for Humanity.**

An individual 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 North Carolina Office of Habitat for Humanity International to provide housing for North Carolina residents with low or moderate incomes. The Secretary shall provide appropriate language and space on the individual income tax form in which to make the election. The election becomes irrevocable upon filing the individual'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 Department of Commerce, Community Assistance Division. The Department of Commerce shall distribute the funds to the North Carolina Office of Habitat for Humanity International to be used only to provide housing for North Carolina residents with low or moderate incomes. The Secretary shall draw from collections under Part 2 of Article 4 of this Chapter each fiscal year an amount equal to its costs of implementing this section, including costs of redesigning and expanding the

1 tax forms and instructions, computer reprogramming, and accounting and  
2 administration."

3           Section 2. This act is effective for taxable years beginning on or after January  
4 1, 1999.