

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

H.B. 795  
Apr 10, 2013  
HOUSE PRINCIPAL CLERK

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HOUSE DRH90054-MC-151 (03/16)

Short Title: Credit for Access Construction/Renovation. (Public)

Sponsors: Representatives Saine and Ramsey (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE A TAX CREDIT FOR CONSTRUCTING OR IMPROVING A  
3 RESIDENCE TO HAVE INCREASED ACCESS FOR THE IMPAIRED.  
4 The General Assembly of North Carolina enacts:  
5 SECTION 1. G.S. 105-151.1 reads as rewritten:  
6 "**§ 105-151.1. Credit for ~~construction of~~ accessible dwelling units for handicapped**  
7 **persons.**units.  
8 ~~An owner of multifamily rental units located in this State is allowed a credit against the tax~~  
9 ~~imposed by this Part equal to five hundred fifty dollars (\$550.00) for each dwelling unit~~  
10 ~~constructed by the owner that conforms to Volume I-C of the North Carolina Building Code for~~  
11 ~~the taxable year within which the construction of the dwelling unit is completed. The credit is~~  
12 ~~allowed only for dwelling units completed during the taxable year that were required to be built~~  
13 ~~in compliance with Volume I-C of the North Carolina Building Code. An owner of a residence~~  
14 ~~located in this State is allowed a credit against the tax imposed by this Part equal to the lesser~~  
15 ~~of five thousand dollars (\$5,000) or the cost incurred by the owner for construction or~~  
16 ~~renovation costs to the residence that improve conformity of the residence with Chapter 11 of~~  
17 ~~the North Carolina Building Code. If the credit allowed by this section exceeds the tax imposed~~  
18 ~~by this Part reduced by all other credits allowed, the excess may be carried forward for the next~~  
19 ~~succeeding year. In order to claim the credit allowed by this section, the taxpayer must file with~~  
20 ~~the income tax return a copy of the occupancy permit on the face of which is recorded by the~~  
21 ~~building inspector the number of units completed during the taxable year that conform to~~  
22 ~~Volume I-C of the North Carolina Building Code. After recording the number of these units on~~  
23 ~~the face of the occupancy permit, the building inspector shall promptly forward a copy of the~~  
24 ~~permit to the Building Accessibility Section of the Department of Insurance."~~  
25 SECTION 2. This act is effective for taxable years beginning on or after January 1,  
26 2013.

