

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 1408

Short Title: Tax Return Donations for Habitat.

(Public)

Sponsors: Senators Wellons; Allran, Carrington, Cochrane, Hartsell, Horton, Jenkins, Ledbetter, Lee, Lucas, Miller, Moore, Purcell, Rand, Reeves, Shaw of Cumberland, Shaw of Guilford, Warren, and Weinstein.

Referred to: Finance.

May 28, 1998

A BILL TO BE ENTITLED

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

3 The General Assembly of North Carolina enacts:

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

6 **"§ 105-269.7. Contribution by individual to Habitat for Humanity.**

7 An individual entitled to a refund of income taxes under Part 2 of Article 4 of this
8 Chapter may elect to contribute all or part of the refund to the North Carolina Office of
9 Habitat for Humanity International to provide housing for North Carolina residents with
10 low or moderate incomes. The minimum contribution is five dollars (\$5.00) for a joint
11 return and three dollars (\$3.00) for any other return. The Secretary shall provide
12 appropriate language and space on the individual income tax form in which to make the
13 election. The election becomes irrevocable upon filing the individual's income tax return
14 for the taxable year.

15 The Secretary shall transmit the contributions made pursuant to this section to the
16 State Treasurer for credit to the Department of Commerce, Community Assistance
17 Division. The Department of Commerce shall distribute the funds to the North Carolina
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1 Office of Habitat for Humanity International to be used only to provide housing for North
2 Carolina residents with low or moderate incomes. The Secretary shall draw from
3 collections under Part 2 of Article 4 of this Chapter each fiscal year an amount equal to
4 its costs of implementing this section, including costs of redesigning and expanding the
5 tax forms and instructions, computer reprogramming, and accounting and
6 administration."

7 Section 2. This act is effective for taxable years beginning on or after January
8 1, 1998.