

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2011**

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**HOUSE BILL 879**

Short Title: Raise Income Tax on Millionaires. (Public)

Sponsors: Representatives Luebke, Hall, Harrison, and McGuirt (Primary Sponsors).  
For a complete list of Sponsors, see Bill Information on the NCGA Web Site.

Referred to: Rules, Calendar, and Operations of the House.

May 4, 2011

1 A BILL TO BE ENTITLED  
2 AN ACT TO RAISE THE INCOME TAX RATE PAID ON HIGHLY COMPENSATED  
3 TAXPAYERS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-134.2(a) reads as rewritten:

6 "(a) A tax is imposed upon the North Carolina taxable income of every individual. The  
7 tax shall be levied, collected, and paid annually and shall be computed at the following  
8 percentages of the taxpayer's North Carolina taxable income.

9 (1) For married individuals who file a joint return under G.S. 105-152 and for  
10 surviving spouses, as defined in section 2(a) of the Code:

Over	Up To	Rate
0	\$21,250	6%
\$21,250	\$100,000	7%
\$100,000	<del>NA</del> \$1,000,000	7.75%
<u>\$1,000,000</u>	<u>NA</u>	<u>8.5%</u>

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18 (2) For heads of households, as defined in section 2(b) of the Code:

Over	Up To	Rate
0	\$17,000	6%
\$17,000	\$80,000	7%
\$80,000	<del>NA</del> \$800,000	7.75%
<u>\$800,000</u>	<u>NA</u>	<u>8.5%</u>

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26 (3) For unmarried individuals other than surviving spouses and heads of  
27 households:

Over	Up To	Rate
0	\$12,750	6%
\$12,750	\$60,000	7%
\$60,000	<del>NA</del> \$600,000	7.75%
<u>\$600,000</u>	<u>NA</u>	<u>8.5%</u>

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35 (4) For married individuals who do not file a joint return under G.S. 105-152:



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Over	Up To	Rate
0	\$10,625	6%
\$10,625	\$50,000	7%
\$50,000	<del>NA</del> \$500,000	7.75%
<u>\$500,000</u>	<u>NA</u>	<u>8.5%</u>

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

2011.