

April 17, 2007

H 1531. CLARIFY SMALL BUSINESS HEALTH INSURANCE CRDT. Filed 4/17/07. *TO CLARIFY THE SMALL EMPLOYER HEALTH INSURANCE TAX CREDIT.*

Amends GS 105-129.16E(a) to clarify that a small business that pays at least 50% of the premiums for a health benefit plan sold by a small employer carrier (was, for health coverage that equaled the minimum provisions of the basic health care coverage recommended by the Small Employer Carrier Committee) is eligible for a tax credit. Effective for taxable years beginning on or after January 1, 2007.

Intro. by Holliman.

GS 105