

May 24, 2010

H 1952. ENACT CHILDREN W/ DISABILITIES TAX CREDIT. Filed 5/24/10. *TO ALLOW A TAX CREDIT FOR CHILDREN WITH DISABILITIES.*

Amends GS 105-151.24 to allow a tax credit of \$600 for each child with a disability, as defined in GS 115C-106.3 and a credit of \$100 for every other dependent child, for individuals allowed a federal child tax credit with an adjusted gross income below the described guidelines. Effective for taxable years beginning on or after January 1, 2010.

Intro. by Heagarty.

GS 105