NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 1829*

AMENDMENT NO. _____
(to be filled in by
Principal Clerk)

H1829-ARB-69 [v.8]

Page 1 of 2

Comm. Sub. [YES]
Amends Title [YES]
Fourth Edition

Date _July 1st_____ ,2010

Senator Hoyle_____

1 moves to amend the bill on page 1, line 8, as amended by Amendment Number 1, by deleting
2 the word "AND";

3

4 and on page 1, lines 10 and 11, as amended by Amendment Number 1, by rewriting the lines to
5 read:
6   "FOR THAT PURPOSE, AND TO DESIGNATE THE APPROPRIATE PERSON TO
7   PROVIDE A WRITTEN ALLOCATION OF THE FEDERAL §179 TAX DEDUCTION
8   FOR ENERGY EFFICIENT COMMERCIAL BUILDINGS OWNED BY A
9   GOVERNMENTAL ENTITY.";

10

11 and on page 7, line 14, through page 8, line 21, as amended by Amendment Number 1, by
12 rewriting the lines to read:
13 **"ALLOCATION OF FEDERAL §179D TAX DEDUCTION FOR ENERGY EFFICIENT**
14 **COMMERCIAL BUILDINGS OWNED BY A GOVERNMENTAL ENTITY**
15   SECTION 6. Article 3B of Chapter 105 of the General Statutes is amended by
16 adding a new section to read:
17 **'§ 105-129.20. Allocation of federal §179D deduction.**
18   To claim a deduction allowed under §179D of the Code, a taxpayer primarily responsible
19 for designing energy efficient commercial building property that is installed in property owned
20 by a governmental entity must obtain from the owner of the property written allocation of the
21 deduction as provided under the Code. The governmental entity that enters into a design
22 contract is the person designated as the person responsible for making the allocation allowed
23 under §179 of the Code.'

ADOPTED

AMENDMENT NO. 2
(to be filled in by
Principal Clerk)
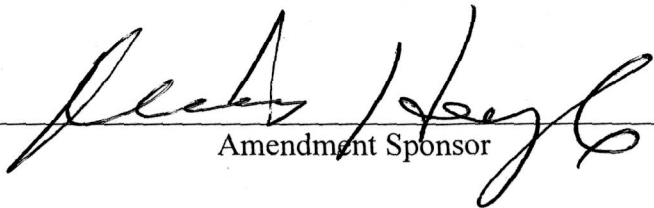
1
2   **EFFECTIVE DATE**
3   **SECTION 7.** Except as otherwise provided, this act is effective when it becomes
4   law."

SIGNED _____
                    Amendment Sponsor

SIGNED _____
         Committee Chair if Senate Committee Amendment

ADOPTED ___47-0___   FAILED _____   TABLED _____

7-1-10

Janet Pruitt

ADOPTED