

# TABLED



NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
House Bill 998

AMENDMENT NO. A1  
(to be filled in by  
Principal Clerk)

H998-ATDx-54 [v.12]

Page 1 of 2

Comm. Sub. [YES]  
Amends Title [NO]  
Third Edition

Date \_\_\_\_\_, 2013

Representative L. Hall

1 moves to amend the bill on page 2, lines 8 through 32, by rewriting the lines to read:  
2 "income of every individual. The tax shall be levied, collected, and paid annually and shall  
3 be computed at the following percentages of the taxpayer's North Carolina taxable income.

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

<b>Over</b>	<b>Up To</b>	<b>Rate</b>
-0-	<del>\$21,250</del> <u>\$1,000,000</u>	<del>6%</del> <u>5.9%</u>
<del>\$21,250</del>	<u>\$100,000</u>	<u>7%</u>
<del>\$100,000</del> <u>\$1,000,000</u>	NA	<u>7.75%</u>

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

<b>Over</b>	<b>Up To</b>	<b>Rate</b>
-0-	<del>\$17,000</del> <u>\$800,000</u>	<del>6%</del> <u>5.9%</u>
<del>\$17,000</del>	<u>\$80,000</u>	<u>7%</u>
<del>\$80,000</del> <u>\$800,000</u>	NA	<u>7.75%</u>

- 15 (3) For unmarried individuals other than surviving spouses and heads of  
16 households:

<b>Over</b>	<b>Up To</b>	<b>Rate</b>
-0-	<del>\$12,750</del> <u>\$500,000</u>	<del>6%</del> <u>5.9%</u>
<del>\$12,750</del>	<u>\$60,000</u>	<u>7%</u>
<del>\$60,000</del> <u>\$500,000</u>	NA	<u>7.75%</u>

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

<b>Over</b>	<b>Up To</b>	<b>Rate</b>
-0-	<del>\$10,625</del> <u>\$500,000</u>	<del>6%</del> <u>5.9%</u>
<del>\$10,625</del>	<u>\$50,000</u>	<u>7%</u>
<del>\$50,000</del> <u>\$500,000</u>	NA	<u>7.75%</u> ";

27 and on page 8, lines 4, by rewriting the line to read:

28 "**SECTION 2.2(f)** G.S. 105-151.31 reads as rewritten:

29 '(a) Credit. – An individual who claims for the taxable year an earned income tax credit  
30 under section 32 of the Code is allowed a credit against the tax imposed by this Part equal to a  
31 percentage of the amount of credit the individual qualified for under section 32 of the Code. A  
32 nonresident or part-year resident who claims the credit allowed by this section must reduce the



NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
House Bill 998

**TABLED**

AMENDMENT NO. A1  
(to be filled in by  
Principal Clerk)

H998-ATDx-54 [v.12]

Page 2 of 2

1 amount of the credit by multiplying it by the fraction calculated under G.S. 105-134.5(b) or (c),  
2 as appropriate. The percentage is as follows:  
3 (1) For taxable year 2013, four and one-half percent (4.5%).  
4 (2) For all other taxable years, ~~five percent (5%)~~ fourteen percent (14%).  
5 ...  
6 (c) Sunset. – This section is repealed effective for taxable years beginning on or after  
7 ~~January 1, 2014~~ January 1, 2019.  
8 **SECTION 2.2.(g)** This section becomes effective for taxable years beginning on or ";  
9  
10 and on page 16, lines 39 through 41, by deleting those lines;  
11  
12 and on page 16, line 47, by rewriting the line to read:  
13 "piped natural gas.";  
14  
15 and on page 16, lines 50, through page 17, line 2, by deleting those lines;  
16  
17 and on page 17, line 7, through line 50, by deleting those lines;  
18  
19 and on page 19, lines 2, through 7, by deleting those lines.  
20  
21  
22

SIGNED \_\_\_\_\_  
Amendment Sponsor

SIGNED \_\_\_\_\_  
Committee Chair if Senate Committee Amendment

ADOPTED \_\_\_\_\_ FAILED \_\_\_\_\_ TABLED \_\_\_\_\_