

TABLED



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 998

AMENDMENT NO. A2
(to be filled in by
Principal Clerk)

H998-ATDx-52 [v.12]

Page 1 of 2

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

Date _____, 2013

Representative Holley

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:

Over	Up To	Rate
-0-	\$21,250	6%
\$21,250	\$100,000	7%
\$100,000	\$1,000,000	7.75%
	NA	6.9%

- 10 (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	\$800,000	7.75%
	NA	6.9%

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

Over	Up To	Rate
-0-	\$12,750	6%
\$12,750	\$60,000	7%
\$60,000	\$500,000	7.75%
	NA	6.9%

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

Over	Up To	Rate
-0-	\$10,625	6%
\$10,625	\$50,000	7%
\$50,000	\$500,000	7.75%
	NA	6.9%

28



* H 9 9 8 - A T D X - 5 2 - V - 1 2 *

NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 998

TABLED

AMENDMENT NO. A2
(to be filled in by
Principal Clerk)

H998-ATDx-52 [v.12]

Page 2 of 2

1
2 and on page 8, line 4, by rewriting the line to read:
3 "SECTION 2.2(f) G.S. 105-151.31 reads as rewritten:
4 (a) Credit. – An individual who claims for the taxable year an earned income tax credit
5 under section 32 of the Code is allowed a credit against the tax imposed by this Part equal to a
6 percentage of the amount of credit the individual qualified for under section 32 of the Code. A
7 nonresident or part-year resident who claims the credit allowed by this section must reduce the
8 amount of the credit by multiplying it by the fraction calculated under G.S. 105-134.5(b) or (c),
9 as appropriate. The percentage is as follows:
10 (1) For taxable year 2013, four and one-half percent (4.5%).
11 (2) For all other taxable years, five percent (5%).
12 ...
13 (c) Sunset. – This section is repealed effective for taxable years beginning on or after
14 ~~January 1, 2014.~~ January 1, 2019.
15 SECTION 2.2.(g) This section becomes effective for taxable years beginning on or ";
16
17 and on page 16, lines 39 through 41, by deleting those lines;
18
19 and on page 16, line 47, by rewriting the line to read:
20 "piped natural gas.";
21
22 and on page 16, line 50, through page 17, line 2, by deleting those lines;
23
24 and on page 17, line 7 through line 50, by deleting those lines;
25
26 and on page 19, lines 2, through 7, by deleting those lines.
27

SIGNED _____
Amendment Sponsor

SIGNED _____
Committee Chair if Senate Committee Amendment

ADOPTED _____ FAILED _____ TABLED _____