TABLED

AMENDMENT NO. **A3**

(to be filled in by
Principal Clerk)

H998-ATDx-55 [v.12]

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Comm. Sub. [YES]
Amends Title [NO]   Date _____ ,2013
Third Edition

Representative McManus

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~~$1,000,000	~~6%~~5.9%
~~$21,250~~	~~$100,000~~	~~7%~~
~~$100,000~~$1,000,000	NA	7.75%

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

Over	Up To	Rate
-0-	~~$17,000~~$800,000	~~6%~~5.9%
~~$17,000~~	~~$80,000~~	~~7%~~
~~$80,000~~$800,000	NA	7.75%

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

Over	Up To	Rate
-0-	~~$12,750~~$500,000	~~6%~~5.9%
~~$12,750~~	~~$60,000~~	~~7%~~
~~$60,000~~$500,000	NA	7.75%

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

Over	Up To	Rate
-0-	~~$10,625~~$500,000	~~6%~~5.9%
$10,625	$50,000	7%
~~$50,000~~$500,000	NA	7.75% ";

27   and on page 16, lines 39 and 40, by deleting those lines;
28
29   and on page 16, line 41, by rewriting the line to read:
30   "**SECTION 4.3.(b)** G.S. 105-164.4(a)(1f) reads as rewritten:
31   '(1f)   The rate of ~~two and eighty-three-hundredths percent (2.83%)~~ one and
32   fifteen-hundredths percent (1.15%) applies to the sales price of electricity

NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
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1	that is measured by a separate meter or another separate device and sold to a
2	commercial laundry or to a pressing and dry-cleaning establishment for use
3	in machinery used in the direct performance of the laundering or the pressing
4	and cleaning service.
5	a. Repealed by Session Laws 2007-397, s. 10(b), effective October 1,
6	2007, and applicable to sales occurring on or after that date.
7	b. Repealed by Session Laws 2006-66, s. 24.19(a), effective July 1,
8	2007, and applicable to sales made on or after that date.
9	c. Repealed by Session Laws 2007-397, s. 10(b), effective October 1,
10	2007, and applicable to sales occurring on or after that date.'
11	**SECTION 4.3(b1)** G.S. 105-164.4(a)(4a) reads as rewritten:
12	'(4a) The rate of ~~three percent (3%)~~ one and fifteen-hundredths percent (1.15%)
13	applies to the gross receipts derived from sales of electricity, other than sales
14	of electricity subject to tax under another subdivision in this section. A
15	person who sells electricity is considered a retailer under this Article.'";
16	
17	and on page 16, line 47, by rewriting the line to read:
18	"piped natural gas.";
19	
20	and on page 16, line 50, through page 17, line 2, by deleting those lines;
21	
22	and on page 17, line 7, through line 50, by deleting those lines;
23	
24	and on page 19, lines 2 through 7, by deleting those lines.
25	
26	
27	

SIGNED _____

Amendment Sponsor

SIGNED _____

Committee Chair if Senate Committee Amendment

ADOPTED _____   FAILED _____   TABLED _____