

FAILED



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 152

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

H152-ATM-6 [v.2]

Page 1 of 1

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

Date _____, 2015

Representative Speciale

- 1 moves to amend the bill on page 1, lines 8-11, by rewriting the lines to read:
- 2 **""§ 105-129.100. Credit for rehabilitating income-producing historic structure.**
- 3 (a) Credit. – If the city or county where the certified historic structure is located agrees
- 4 to reimburse the State for one-half of the credit amount computed under this section, then a
- 5 taxpayer who is allowed a federal income tax credit under section 47 of the Code for making
- 6 qualified rehabilitation expenditures for a certified historic structure located in this State is
- 7 allowed a credit equal to the sum of the following:"; and
- 8 On page 2, lines 25-29, by rewriting the lines to read:
- 9 **""§ 105-129.101. Credit for rehabilitating non-income-producing historic structure.**
- 10 (a) Credit. – If the city or county where the certified historic structure is located agrees
- 11 to reimburse the State for one-half of the credit amount computed under this section, then a
- 12 taxpayer who is not allowed a federal income tax credit under section 47 of the Code and who
- 13 has rehabilitation expenses of at least ten thousand dollars (\$10,000) for a State-certified
- 14 historic structure located in this State is allowed a credit equal to fifteen percent (15%) of the
- 15 rehabilitation expenses."

SIGNED _____
Amendment Sponsor

SIGNED _____
Committee Chair if Senate Committee Amendment

ADOPTED _____ FAILED _____ TABLED _____

**The official copy of this document, with signatures
and vote information, is available in the
House Principal Clerk's Office**



* H 1 5 2 - A T M - 6 - V - 2 *