

# FAILED



NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
House Bill 152

AMENDMENT NO. A4  
(to be filled in by  
Principal Clerk)

H152-ATM-5 [v.5]

Page 1 of 1

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

Date \_\_\_\_\_, 2015

Representative Blackwell

- 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. – A taxpayer who is allowed a federal income tax credit under section 47 of
- 4 the Code for making qualified rehabilitation expenditures for a certified historic structure
- 5 located in a development tier one or two area in this State is allowed a credit equal to the sum
- 6 of the following:"; and
- 7 On page 2, lines 25-29, by rewriting the lines to read:
- 8 **§ 105-129.101. Credit for rehabilitating non-income-producing historic structure.**
- 9 (a) Credit. – A taxpayer who is not allowed a federal income tax credit under section 47
- 10 of the Code and who has rehabilitation expenses of at least ten thousand dollars (\$10,000) for a
- 11 State-certified historic structure located in a development tier one or two area in this State is
- 12 allowed a credit equal to fifteen percent (15%) of the rehabilitation expenses."; and
- 13 On page 2, lines 41-42, by inserting the following between the lines:
- 14 "(1a) Development tier area. – Defined in G.S. 143B-437.08."
- 15

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**



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