

TABLED



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 334

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

H334-ARBF-25 [v.3]

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Amends Title [NO]
Fifth Edition

Date _____, 2021

Senator Nickel

1 moves to amend the bill on page 5, lines 15 through 29, by deleting those lines;

2
3 and on page 41, line 19, by rewriting the line to read:

4 **"PART V-A. WORKING NORTH CAROLINIAN CHILD GRANT PROGRAM**

5 **SECTION 5A.(a)** Purpose. – There is created the Working North Carolinian Grant
6 Program to be administered by the Department of Revenue. The Department must provide a grant
7 to an individual that meets the conditions of this section. The purpose of this section is to create
8 an annual grant program to help qualifying families with children in North Carolina by providing
9 economic support to assist with schooling and child-care costs.

10 **SECTION 5A.(b)** Grant Award. – The grant amount is the amount provided by this
11 subsection per eligible individual. For purposes of this section, spouses who filed a joint State
12 income tax return are considered one eligible individual. The Department of Revenue must award
13 the grants as soon as practicable, but no later than December 15 of each calendar year. The
14 Department cannot disclose information regarding individual grants awarded under this program
15 except as allowed for tax information in G.S. 105-259(b)(1)-(55). The Department may report on
16 the aggregate grant awards provided under this program.

17 A grant may be issued by direct deposit if the individual received a State tax refund
18 by direct deposit. In such circumstances, the direct deposit should be to the account to which the
19 individual's State tax refund was deposited. If the Department becomes aware that such account
20 is no longer associated with the individual or that the owner of the account has not remitted the
21 grant to the individual entitled to the grant, then the Department may demand that the recipient
22 of the deposit return the grant. In such circumstances, the Department may also reissue the grant
23 to the individual by virtue of a check mailed to the address on the individual's State income tax
24 return. Grants issued by checks will be mailed to the address on the individual's State income tax
25 return unless an updated address is available or the address on the individual's application.

26 The grant amount is as follows:

27 Filing Status	Maximum AGI for \$500 Grant	Maximum AGI for \$250 Grant
28 Married, filing		
29 Jointly	\$30,000	\$60,000
30 Head of Household	\$22,500	\$45,000
31 Single/Married		
32 Filing Separately	\$15,000	\$30,000



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1 **SECTION 5A.(c)** Eligibility. – The Department of Revenue must award a grant to
2 the following individuals:

3 (1) Automatic grant award. – An individual who filed a timely State income tax
4 return for the preceding calendar year, as provided under G.S. 105-263, and
5 meets both of the following conditions:

6 a. The taxpayer claimed a State child tax deduction.

7 b. The taxpayer's AGI does not exceed the maximum amount provided
8 in subsection (b) of this section.

9 (2) Application for grant award. – An individual who applied for a grant under
10 this program on a form prescribed by the Secretary of Revenue postmarked
11 on or before October 15th and meets all the following conditions:

12 a. The applicant did not file a State income tax return for the preceding
13 calendar year solely because the applicant's gross income for the
14 taxable year did not exceed the State filing requirements for the
15 taxpayer's filing status.

16 b. The applicant provides a name, mailing address, and any other
17 information required by the Secretary.

18 c. The applicant reports that the applicant was a resident of the State for
19 the entire calendar year.

20 d. The applicant reports the applicant had at least one child that met the
21 conditions of a qualifying child for purposes of the State child
22 deduction under G.S. 105-153.5(a1) for the preceding calendar year.
23 The applicant must include the name, age, and social security number
24 of the qualifying child. A child can only be claimed as a qualifying
25 child by one applicant.

26 **SECTION 5A.(d)** This section becomes effective on January 1, 2024."

SIGNED _____
Amendment Sponsor

SIGNED _____
Committee Chair if Senate Committee Amendment

ADOPTED _____ FAILED _____ TABLED _____