

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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HOUSE DRH70401-LC-189 (04/05)

Short Title: Tax Form Donation for National Guard. (Public)

Sponsors: Representative C. Wilson.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO PROVIDE SPACE ON THE INCOME TAX RETURN FOR
INDIVIDUALS TO MAKE DONATIONS TO THE AUBREY MCLELLAN
SOLDIER AND AIRMAN ASSISTANCE FUND FOR FAMILIES OF
DEPLOYED MEMBERS OF THE NORTH CAROLINA NATIONAL GUARD.

The General Assembly of North Carolina enacts:

SECTION 1. Article 9 of Chapter 105 of the General Statutes is amended by
adding a new section to read:

"§ 105-269.7. Contribution by individual for National Guard charity.

An individual entitled to a refund of income taxes under Part 2 of Article 4 of this Chapter may elect to contribute all or part of the refund to the Aubrey McLellan Soldier and Airman Assistance Fund to help provide assistance to the families of members of the North Carolina National Guard who have been activated and deployed in federal service. The Secretary must provide appropriate language and space on the individual income tax form in which to make the election. The election becomes irrevocable upon filing the individual's income tax return for the taxable year.

The Secretary must transmit the contributions made pursuant to this section to the State Treasurer for credit to the Department of Crime Control and Public Safety. The Department of Commerce shall distribute the funds to The Minuteman Partnership for Progress and Prosperity, Inc. for the Aubrey McLellan Soldier and Airman Assistance Fund to be used only to help provide assistance to the families of members of the North Carolina National Guard who have been activated and deployed in federal service. The Secretary must draw from collections under Part 2 of Article 4 of this Chapter each fiscal year an amount equal to its costs of implementing this section, including costs of redesigning and expanding the tax forms and instructions, computer reprogramming, and accounting and administration."

1 **SECTION 2.** This act becomes effective for taxable years beginning on or
2 after January 1, 2004.