

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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SENATE DRS85146-LC-85 (03/26)

Short Title: Workplace Safety Tax Credits.-AB

(Public)

Sponsors: Senator Hoyle.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ALLOW INCOME TAX CREDITS FOR VOLUNTARY WORKPLACE
SAFETY EFFORTS BY EMPLOYERS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-129.16 is reenacted and rewritten to read:

"§ 105-129.16. Workplace safety tax credit.

(a) Credit. – An eligible employer that makes eligible workplace safety expenditures during the taxable year is allowed a credit equal to the amount of the expenditures.

(b) Definitions. – The following definitions apply in this section:

(1) Eligible employer. – An employer that certifies that, as of the time the employer first claims the credit, at the business location with respect to which the credit is claimed, the employer has no citations under the Occupational Safety and Health Act that have become a final order within the past three years for willful serious violations or for failing to abate serious violations.

(2) Eligible workplace safety expenditures. – Any of the following expenditures unless the expenditure was made to address a violation for which the employer was cited:

a. Expenditures to eliminate workplace hazards in order to attain certification under a North Carolina Department of Labor voluntary recognition program.

b. Expenditures to prepare an application and prepare the workplace for certification under a North Carolina Department of Labor voluntary recognition program.

1 c. Expenditures to eliminate workplace hazards identified through
2 the North Carolina Department of Labor's free consultation
3 program.

4 (3) Serious violation. – Defined in G.S. 95-127."

5 **SECTION 2.** G.S. 105-129.15A reads as rewritten:

6 "**§ 105-129.15A. Sunset.**

7 ~~G.S. 105-129.16 is repealed effective for business property placed in service on or~~
8 ~~after January 1, 2002. The remainder of this~~This Article is repealed effective January 1,
9 2006. The repeal of G.S. 105-129.16A applies to renewable energy property placed in
10 service on or after January 1, 2006."

11 **SECTION 3.** This act becomes effective for taxable years beginning on or
12 after January 1, 2004.