

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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SENATE DRS15163-MCz-96A (2/20)

Short Title: Increase Earned Income Tax Credit.

(Public)

Sponsors: Senator Kinnaird.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO INCREASE THE EARNED INCOME TAX CREDIT AS RECOMMENDED  
3 BY THE JOINT LEGISLATIVE COMMISSION ON CHILDREN AND YOUTH.  
4 The General Assembly of North Carolina enacts:  
5 **SECTION 1.** G.S. 105-151.31(a) reads as rewritten:  
6 "(a) Credit. – An individual who claims for the taxable year an earned income tax credit  
7 under section 32 of the Code is allowed a credit against the tax imposed by this Part equal to  
8 ~~five percent (5%)~~ six and one-half percent (6.5%) of the amount of credit the individual  
9 qualified for under section 32 of the Code. A nonresident or part-year resident who claims the  
10 credit allowed by this section must reduce the amount of the credit by multiplying it by the  
11 fraction calculated under G.S. 105-134.5(b) or (c), as appropriate."  
12 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
13 2009.



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