

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE DRH60651-LY-346 (5/10)

Short Title: Grassroots Arts Program Tax Check-Off.

(Public)

Sponsors: Representative Pierce.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE AN INDIVIDUAL TO DESIGNATE THAT PART OF
THE INDIVIDUAL'S INCOME GO TO SUPPORT ARTS PROGRAMS.

The General Assembly of North Carolina enacts:

SECTION 1. Part 2 of Article 4 of Chapter 105 of the General Statutes is amended by adding a new section to read:

"§ 105-159.3. Designation of tax to Grassroots Arts Program.

(a) Every individual whose income tax liability for the taxable year is three dollars (\$3.00) or more may designate on his or her income tax return that three dollars (\$3.00) of the tax shall be credited to the Grassroots Arts Program established under G.S. 143B-121. In the case of a married couple filing a joint return whose income tax liability for the taxable year is six dollars (\$6.00) or more, each spouse may designate on the income tax return that three dollars (\$3.00) of the tax shall be credited to the Grassroots Arts Program established under G.S. 143B-121.

(b) Amounts designated under subsection (a) of this section shall be credited to the Grassroots Arts Program on a quarterly basis.

(c) The first page of the income tax return must give an individual the opportunity to make the contribution authorized in this section. The return or its accompanying explanatory instructions must readily indicate that a contribution neither increases nor decreases an individual's tax liability.

(d) An income tax return preparer may not designate on a return that the taxpayer does or does not desire to make the contribution authorized in this section unless the taxpayer or the taxpayer's spouse has consented to the designation."

SECTION 2. This act is effective for taxable years beginning on or after January 1, 2006.