

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

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SENATE DRS75134-MC-109 (03/05)

Short Title: Hire Long-Term Unemployed Workers Incentive. (Public)

Sponsors: Senators McLaurin and Stein (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE AN INCENTIVE FOR LONG-TERM UNEMPLOYMENT HIRES.
3 The General Assembly of North Carolina enacts:
4 **SECTION 1.** Article 3B of Subchapter I of Chapter 105 of the General Statutes is
5 amended by adding a new section to read:
6 "**§ 105-129.16K. Credit for long-term unemployment hires.**
7 (a) Credit. – A taxpayer that hires and retains for a period of at least one year a
8 qualified employee is allowed a credit equal to two thousand dollars (\$2,000). A qualified
9 employee is an individual who has received the maximum regular benefits allowable during the
10 benefit year under G.S. 96-14.3 and who has not been employed since the time of receiving
11 unemployment benefits. In order to be eligible for the credit allowed by this section, the
12 taxpayer must satisfy the wage and health insurance standards set forth in G.S. 105-129.83 with
13 respect to the qualified employee.
14 (b) Sunset. – This section is repealed for taxable years beginning on or after January 1,
15 2016."
16 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
17 2013.



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