

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 208\*

Short Title: Increase Dependent Care Credit.

(Public)

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Sponsors: Senators Plyler, Winner, and Rauch.

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Referred to: Finance.

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February 20, 1989

1                                           A BILL TO BE ENTITLED  
2 AN ACT TO INCREASE THE INCOME TAX CREDIT FOR CHILD CARE AND  
3       CERTAIN EMPLOYMENT-RELATED EXPENSES.

4 The General Assembly of North Carolina enacts:

5           Section 1. G.S. 105-151.11(a) reads as rewritten:

6       "(a) Any person who maintains a household which includes as a member one or  
7 more qualifying individuals shall be allowed as a credit against the tax imposed by this  
8 Division an amount equal to ~~seven percent (7%)~~ ten percent (10%) of the employment-  
9 related expenses as defined in subdivision (b)(2) herein."

10           Sec. 2. This act is effective for taxable years beginning on or after January 1,  
11 1989.