

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

H

2

HOUSE BILL 1518
Committee Substitute Favorable 7/16/92

Short Title: Study Disabled Access Tax Credit.

(Public)

Sponsors:

Referred to:

June 3, 1992

A BILL TO BE ENTITLED

1 AN ACT TO AUTHORIZE THE LEGISLATIVE RESEARCH COMMISSION TO
2 STUDY WHETHER THE STATE SHOULD PROVIDE A STATE INCOME TAX
3 CREDIT COMPARABLE TO THE FEDERAL INCOME TAX CREDIT FOR
4 CERTAIN EXPENSES INCURRED TO PROVIDE ACCESS TO DISABLED
5 INDIVIDUALS.
6

7 The General Assembly of North Carolina enacts:

8 Section 1. The Legislative Research Commission may include in its study of
9 the revenue laws of this State the question whether the State should allow a business
10 that qualifies for a federal income tax credit under section 44 of the Internal Revenue
11 Code to receive a comparable State income tax credit.

12 Sec. 2. This act is effective upon ratification.