

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 951

Short Title: Contribute Refund for Teachers.

(Public)

Sponsors: Senators Bryan, Simpson; Allran, Blackmon, Carpenter, Carter, Cochrane, Daughtry, Forrester, Hartsell, Kincaid, Pollard, Shaw, and Smith.

Referred to: Finance.

May 15, 1991

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW TAXPAYERS TO CONTRIBUTE ALL OR PART OF THEIR
2 INCOME TAX REFUNDS TO INCREASE THE NUMBER OF PUBLIC
3 SCHOOL TEACHERS.
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5 The General Assembly of North Carolina enacts:

6 Section 1. Article 9 of Chapter 105 of the General Statutes, as amended by
7 Chapter 45 of the 1991 Session Laws, is amended by adding a new section to read:

8 **"§ 105-269.7. Contribution of income tax refund for public school teachers.**

9 Any taxpayer entitled to a refund of income taxes under Article 4 of this Chapter
10 may elect to contribute all or part of the refund to the Department of Public Instruction
11 to increase the number of classroom teaching positions in the public schools. The
12 Secretary of Revenue shall provide appropriate language and space on the income tax
13 form in which to make the election. The taxpayer's election shall become irrevocable
14 upon filing the taxpayer's income tax return for the taxable year. The Secretary of
15 Revenue shall transmit the contributions made pursuant to this section to the State
16 Treasurer for credit to the Department of Public Instruction. The Department of Public
17 Instruction shall distribute the funds credited to it pursuant to this section to the counties
18 on a per average daily membership basis according to the average daily membership for
19 the budget year as determined and certified by the State Board of Education. A county
20 may use funds it received pursuant to this section only to fund classroom teaching
21 positions in the public schools. Only temporary teaching positions for instruction in one
22 or more of the following areas may be more than fifty percent (50%) funded by funds

1 received pursuant to this section: communication skills, mathematics, science, or social
2 studies."

3 Sec. 2. This act is effective for taxable years beginning on or after January 1,
4 1991.