

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 2099

Short Title: One-Time Tax Rebate.

(Public)

Sponsors: Representatives Decker; and Sexton.

Referred to: Appropriations.

June 9, 1994

A BILL TO BE ENTITLED

**AN ACT TO APPROPRIATE FUNDS TO PROVIDE A ONE HUNDRED DOLLAR
TAX REBATE TO EACH INDIVIDUAL TAXPAYER WHO RESIDES IN THIS
STATE.**

The General Assembly of North Carolina enacts:

Section 1. There is appropriated from the General Fund to the Department of Revenue the sum of five hundred million dollars (\$500,000,000) for the 1994-95 fiscal year to implement a one-time tax rebate program as provided in this act. The Department of Revenue shall mail a check for one hundred dollars (\$100.00) to every individual who was a resident of this State for a taxable year beginning in 1993 and who was liable for and paid the individual income tax levied in Division II of Article 4 of Chapter 105 of the General Statutes for that tax year. In the case of a married couple filing a joint return, the Department shall treat each spouse as a separate taxpayer for the purpose of this tax rebate.

For taxpayers who filed a final return and paid the entire tax due on or before April 15, 1994, the Department of Revenue shall mail the check by October 1, 1994. For taxpayers who file a final return and pay the entire tax due after that date, the Department of Revenue shall mail the check within 45 days after the later of the date the final return was filed and the date the tax was paid. No tax rebate shall be made to a taxpayer who did not file a final return and pay the entire tax due for the 1993 tax year before January 1, 1995.

Sec. 2. This act becomes effective July 1, 1994.