

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003**

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**HOUSE BILL 1489\***

Short Title: Repeal Sunset/Long-Term Care Ins. Tax Credit. (Public)

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Sponsors: Representatives Clary, Nye, Weiss (Primary Sponsors); L. Allen, Barnhart, Culp, Fisher, Glazier, Gorman, Insko, Lewis, Moore, Steen, Walend, and Warner.

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Referred to: Finance.

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May 17, 2004

A BILL TO BE ENTITLED

AN ACT TO REPEAL THE SUNSET ON THE LONG-TERM CARE INSURANCE TAX CREDIT, AS RECOMMENDED BY THE NORTH CAROLINA STUDY COMMISSION ON AGING.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 29A.6(d) of Chapter 212 of the 1998 Session Laws reads as rewritten:

"(d) Subsection (a) of this section is effective for taxable years beginning on or after ~~January 1, 1999, and expires for taxable years beginning on or after January 1, 2004.~~ January 1, 1999. The remainder of this section is effective when it becomes law. ~~G.S. 105-160.3(b)(7), as enacted by this act, is repealed effective for taxable years beginning on or after January 1, 2004.~~"

**SECTION 2.** This act is effective for taxable years beginning on or after January 1, 2004.