

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE DRH10207-LY-212 (3/24)

Short Title: Tax Refund Donation for the Arts.

(Public)

Sponsors: Representative Pierce.

Referred to:

1 A BILL TO BE ENTITLED

2 AN ACT TO ALLOW INDIVIDUAL INCOME TAXPAYERS TO DONATE ALL OR
3 A PORTION OF THEIR INCOME TAX RETURNS TO SUPPORT THE ARTS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Article 9 of Chapter 105 of the General Statutes is amended by
6 adding a new section to read:

7 "**§ 105-269.7. Contribution of income tax refund to Grassroots Arts Program.**

8 Any taxpayer entitled to a refund of income taxes under Article 4 of this Chapter
9 may elect to contribute all or part of the refund to the Grassroots Arts Program
10 established under G.S. 143B-121 to be used to assist counties in the development of
11 community arts programs. The Secretary shall provide appropriate language and space
12 on the income tax form in which to make the election. The taxpayer's election becomes
13 irrevocable upon filing the taxpayer's income tax return for the taxable year. The
14 Secretary shall transmit the contributions made pursuant to this section to the State
15 Treasurer for credit to the Department of Cultural Resources to be used for the
16 Grassroots Arts Program only."

17 **SECTION 2.** This act is effective for taxable years beginning on or after
18 January 1, 2005.