

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE BILL 1257

Short Title: Tax Refund Donation for the Arts. (Public)

Sponsors: Representatives Pierce; Adams, Jeffus, and Wainwright.

Referred to: Finance.

April 18, 2005

A BILL TO BE ENTITLED

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

The General Assembly of North Carolina enacts:

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

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

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

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