

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2019

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HOUSE BILL 592

Short Title: Check-Off Donation Land Trusts. (Public)

Sponsors: Representatives Richardson, McGrady, Autry, and Ager (Primary Sponsors).  
*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

April 8, 2019

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE SPACE ON THE INCOME TAX RETURN FOR INDIVIDUALS TO  
3 MAKE DONATIONS FOR THE PROTECTION OF LAND, WATER, AND OTHER  
4 NATURAL RESOURCES.

5 The General Assembly of North Carolina enacts:

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

8 "**§ 105-269.9. Contribution of income tax refund to Conservation Grant Fund.**

9 Any taxpayer entitled to a refund of income taxes under Part 2 of Article 4 of this Chapter  
10 may elect to contribute all or part of the refund to the Conservation Grant Fund established under  
11 G.S. 113A-232 to be used for costs related to conservation of land, water, and other natural  
12 resources in accordance with that statute. The Secretary shall provide appropriate language and  
13 space on the income tax form in which to make the election. The taxpayer's election becomes  
14 irrevocable upon filing the taxpayer's income tax return for the taxable year. The Secretary shall  
15 transmit the contributions made pursuant to this section to the State Treasurer for credit to the  
16 Conservation Grant Fund."

17 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
18 2019.

