

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019**

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**SENATE BILL 105
Transportation Committee Substitute Adopted 3/6/19
House Committee Substitute Favorable 10/31/19**

Short Title: Tax Rebate/Roanoke Rapids.

(Public)

Sponsors:

Referred to:

February 25, 2019

1 A BILL TO BE ENTITLED
2 AN ACT TO SEND A TAX REFUND TO TAXPAYERS WITH A NET NORTH CAROLINA
3 TAX LIABILITY FOR 2018 AND TO APPROPRIATE FUNDS TO THE CITY OF
4 ROANOKE RAPIDS TO REDUCE THE EXISTING DEBT INCURRED TO FINANCE
5 THE ROANOKE RAPIDS THEATRE.

6 The General Assembly of North Carolina enacts:

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8 **PART I. TAX REFUND FOR 2018 TAXES PAID**

9 **SECTION 1.(a)** Tax Refund. – The Department of Revenue is directed to issue, by
10 check mailed as provided in this subsection, a refund of an overpayment that results from a tax
11 credit allowed to a qualifying North Carolina taxpayer. The qualifying taxpayer shall not claim
12 the tax credit allowed under this section on the 2018 individual income tax return. Instead, the
13 Department is directed to automatically apply the tax credit to a qualifying taxpayer's tax return.
14 The Department shall include with the check mailed pursuant to this subsection an explanatory
15 insert provided by the State Treasurer. The Department is directed to mail the checks on or before
16 October 1, 2020.

17 **SECTION 1.(b)** Tax Refund Amount. – The tax credit is equal to the lesser of the
18 amount of tax due on line 17 of the 2018 D-400 Individual Income Tax Return or the following
19 amount based upon the taxpayer's filing status:

20 (1) For married filing jointly, two hundred fifty dollars (\$250.00).

21 (2) For all other taxpayers, one hundred twenty-five dollars (\$125.00).

22 **SECTION 1.(c)** Qualifying Taxpayer. – To qualify for a tax refund under this
23 section, a taxpayer must file an individual income tax return for the 2018 taxable year on or
24 before October 15, 2019.

25 **SECTION 1.(d)** Setoff Debt Collection. – A tax refund issued under this section is
26 subject to overpayment setoff under Chapter 105A of the General Statutes, the Setoff Debt
27 Collection Act, or under another setoff debt collection program authorized by law.

28 **SECTION 1.(e)** Refund Appropriation. – The State Controller shall reserve funds
29 necessary to issue the refunds authorized by this section from the General Fund, and to the extent
30 the funds described in this subsection are required to be appropriated, the funds are hereby
31 appropriated to be used for the purpose set forth in this section.

32 **SECTION 1.(f)** Departmental Appropriations. – There is appropriated from the
33 General Fund to the Department of Revenue the sum of five million five hundred sixty thousand
34 dollars (\$5,560,000) in nonrecurring funds for the 2019-2020 fiscal year to be used to cover costs
35 incurred from implementing this section.



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2 **PART II. APPROPRIATE FUNDS THAT MAY BE DISBURSED TO THE CITY OF**
3 **ROANOKE RAPIDS TO REDUCE THE EXISTING DEBT INCURRED TO FINANCE**
4 **THE ROANOKE RAPIDS THEATRE**

5 **SECTION 2.** There is appropriated from the General Fund to the Office of State
6 Budget and Management the sum of seven million five hundred thousand dollars (\$7,500,000)
7 in nonrecurring funds for fiscal year 2019-2020 to be provided to the City of Roanoke Rapids to
8 be used to reduce the existing debt incurred by the City to finance the Roanoke Rapids Theatre,
9 formerly known as the Randy Parton Theatre. If the funds appropriated in this section are not
10 disbursed by August 31, 2020, the funds shall revert to the General Fund.

11 The funds appropriated in this section may only be disbursed by the Office of State
12 Budget and Management to the City of Roanoke Rapids after all of the following conditions have
13 been met:

- 14 (1) The City of Roanoke Rapids must have applied to the Local Government
15 Commission for approval of a plan to apply the appropriated funds to reduce
16 the existing debt incurred by the City of Roanoke Rapids to finance the
17 Roanoke Rapids Theatre, which plan must include a proposal for the payment
18 of the existing debt that is not prepaid.
- 19 (2) The Local Government Commission must have approved the application.
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21 **PART III. EFFECTIVE DATE**

22 **SECTION 3.** This act is effective when it becomes law.