

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003

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HOUSE DRH10306-LC-229 (05/18)

Short Title: Credit for Skilled Nursing Facility Fee. (Public)

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Sponsors: Representative Allred.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO PROVIDE A REFUNDABLE INDIVIDUAL INCOME TAX CREDIT  
TO OFFSET THE SKILLED NURSING FACILITY FEE IMPOSED IN 2003.

The General Assembly of North Carolina enacts:

**SECTION 1.** Part 2 of Article 4 of Chapter 105 of the General Statutes is amended by adding a new section to read:

**"§ 105-151.29. Credit for skilled nursing facility fees.**

(a) Credit. – A taxpayer is allowed a credit against the tax imposed by this Part if the taxpayer cannot be claimed as a dependent of another taxpayer and resided for part or all of the taxable year in a skilled nursing facility licensed under Chapter 131E of the General Statutes. The credit is equal to nine dollars (\$9.00) times the number of days the taxpayer resided in the facility during the taxable year, but may not exceed the amount that was paid by the taxpayer during the taxable year for services rendered by the facility and was not reimbursed by an insurer or a government program.

(b) No Double Benefit. – No credit is allowed for payments that are deducted from, or not included in, the taxpayer's gross income for the taxable year.

(c) Credit Refundable. – If the credit allowed by this section exceeds the amount of tax imposed by this Part for the taxable year reduced by the sum of all credits allowable, the Secretary must refund the excess to the taxpayer. The refundable excess is governed by the provisions governing a refund of an overpayment by the taxpayer of the tax imposed in this Division. In computing the amount of tax against which multiple credits are allowed, nonrefundable credits are subtracted before refundable credits."

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