

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005

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HOUSE BILL 1214

Short Title: Tax Credit - Toll Payments.

(Public)

Sponsors: Representative Blackwood.

Referred to: Finance.

April 13, 2005

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW AN INCOME TAX CREDIT FOR TOLLS PAID FOR THE  
3 USE OF NORTH CAROLINA TRANSPORTATION SYSTEMS.

4 The General Assembly of North Carolina enacts:

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

7 "**§ 105-130.47. Credit for tolls paid to the Department of Transportation or the**  
8 **North Carolina Turnpike Authority.**

9 (a) Credit. – A taxpayer is allowed, as a credit against the tax imposed by this  
10 Part, an amount equal to the amount paid by the taxpayer during the taxable year for  
11 tolls charged by the North Carolina Department of Transportation or the North Carolina  
12 Turnpike Authority for the use of bridges or roads in the State. A taxpayer who claims  
13 the credit allowed by this section must provide any information required by the  
14 Secretary to demonstrate the amount of tolls paid by the taxpayer.

15 (b) Limitations. – The credit allowed under this section may not exceed the  
16 amount of tax imposed by this Part for the taxable year reduced by the sum of all credits  
17 allowed, except payments of tax made by or on behalf of the taxpayer. A taxpayer that  
18 must apportion its multistate business income to this State must reduce the amount of  
19 the credit by multiplying it by the apportionment fraction used to apportion its business  
20 income to this State."

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

23 "**§ 105-151.29. Credit for tolls paid to the Department of Transportation or the**  
24 **North Carolina Turnpike Authority.**

25 (a) Credit. – An individual is allowed, as a credit against the tax imposed by this  
26 Part, an amount equal to the amount paid by the individual during the taxable year for  
27 tolls charged by the North Carolina Department of Transportation or the North Carolina  
28 Turnpike Authority for the use of bridges or roads in the State. A taxpayer who claims

1 the credit allowed by this section must provide any information required by the  
2 Secretary to demonstrate the amount of tolls paid by the taxpayer.

3 (b) Limitation. – The credit allowed under this section may not exceed the  
4 amount of tax imposed by this Part for the taxable year reduced by the sum of all credits  
5 allowed, except payments of tax made by or on behalf of the taxpayer."

6 **SECTION 3.** This act is effective for taxable years beginning on or after  
7 January 1, 2006.