

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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SENATE DRS65188-LY-129 (3/1)

Short Title: Tax Credit - Wheelchair Patient Exam Tables.

(Public)

Sponsors: Senator Swindell.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO PROVIDE INCENTIVES TO HEALTH CARE PROVIDERS TO PURCHASE WHEELCHAIR ACCESSIBLE PATIENT EXAMINATION TABLES.

The General Assembly of North Carolina enacts:

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

**"§ 105-130.49. Tax credit for wheelchair accessible patient examination tables.**

(a) Credit. – A taxpayer that places into service in this State an eligible patient examination table is allowed a credit against the tax imposed by this Part equal to the cost of the table, not to exceed five thousand dollars (\$5,000) per table. The total amount of credit allowed under this section to a taxpayer during a taxable year may not exceed ten thousand dollars (\$10,000).

(b) Definition. – As used in this section, the term 'eligible patient examination table' means an examination table that satisfies all of the following conditions:

(1) The table is designed to serve patients who have disabilities that have resulted in the use of a wheelchair.

(2) The table complies with all applicable ADA standards for patient accessibility.

(3) The table provides integrated, no-lift transfer of the patient from the wheelchair to the examination table.

(c) Cap and Carryforward. – The credit allowed under this section may not exceed the amount of tax imposed by this Part for the taxable year reduced by the sum of all credits allowable, except tax payments made by or on behalf of the taxpayer. Any unused portion of the credit may be carried forward for the succeeding five years."

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

1 **"§ 105-151.31. Tax credit for wheelchair accessible patient examination tables.**

2 (a) Credit. – A taxpayer that places into service in this State an eligible patient  
3 examination table is allowed a credit against the tax imposed by this Part equal to the  
4 cost of the table, not to exceed five thousand dollars (\$5,000) per table. The total  
5 amount of credit allowed under this section to a taxpayer during a taxable year may not  
6 exceed ten thousand dollars (\$10,000).

7 (b) Definition. – As used in this section, the term 'eligible patient examination  
8 table' means an examination table that satisfies all of the following conditions:

9 (1) The table is designed to serve patients who have disabilities that have  
10 resulted in the use of a wheelchair.

11 (2) The table complies with all applicable ADA standards for patient  
12 accessibility.

13 (3) The table provides integrated, no-lift transfer of the patient from the  
14 wheelchair to the examination table.

15 (c) Cap and Carryforward. – The credit allowed under this section may not  
16 exceed the amount of tax imposed by this Part for the taxable year reduced by the sum  
17 of all credits allowable, except tax payments made by or on behalf of the taxpayer. Any  
18 unused portion of the credit may be carried forward for the succeeding five years."

19 **SECTION 3.** G.S. 105-130.5(c) is amended by adding a new subdivision to  
20 read:

21 "(c) The following other adjustments to federal taxable income shall be made in  
22 determining State net income:

23 ...

24 (6) To the extent included in taxable income and to the extent to which the  
25 amount has not been claimed as a credit under G.S. 105-130.49, the  
26 taxpayer may deduct from taxable income the amount spent during the  
27 taxable year for an eligible patient examination table, as defined in  
28 G.S. 105-130.49. A taxpayer that has taken a deduction under this  
29 subsection in a previous taxable year must add to taxable income the  
30 amount related to the eligible patient examination table deducted under  
31 this subdivision in a previous year and not included in taxable income  
32 in the current year."

33 **SECTION 4.** G.S. 105-134.6(d) is amended by adding a new subdivision to  
34 read:

35 "(d) Other Adjustments. – The following adjustments to taxable income shall be  
36 made in calculating North Carolina taxable income:

37 ...

38 (6) To the extent included in taxable income and to the extent to which the  
39 amount has not been claimed as a credit under G.S. 105-151.31, the  
40 taxpayer may deduct from taxable income the amount spent during the  
41 taxable year for an eligible patient examination table, as defined in  
42 G.S. 105-151.31. A taxpayer that has taken a deduction under this  
43 subsection in a previous taxable year must add to taxable income the  
44 amount related to the eligible patient examination table deducted under

1                   this subdivision in a previous year and not included in taxable income  
2                   in the current year."

3                   **SECTION 5.** There is appropriated from the General Fund to the  
4 Department of Health and Human Service the sum of one million dollars (\$1,000,000)  
5 for each year of the 2007-2009 fiscal biennium to make grants to nonprofit agencies to  
6 be used for the purchase of eligible patient examination tables, as defined in  
7 G.S. 105-130.49. The amount of a grant may not exceed five thousand dollars (\$5,000)  
8 for each eligible patient examination table placed into service and may not exceed ten  
9 thousand dollars (\$10,000) per grantee per year.

10                   **SECTION 6.** Sections 1 through 4 of this act are effective for taxable years  
11 beginning on or after January 1, 2007. The remainder of this act becomes effective July  
12 1, 2007.