

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

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HOUSE BILL 1119

Short Title: Credit for School Supplies. (Public)

Sponsors: Representative Malone (Primary Sponsor).

For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.

Referred to: Education, if favorable, Finance.

May 20, 2014

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE TEACHERS WHO PURCHASE CERTAIN SCHOOL SUPPLIES
3 AND MATERIALS AN INCOME TAX CREDIT.

4 The General Assembly of North Carolina enacts:

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

7 "**§ 105-151.34. Teacher credit for school supplies.**

8 (a) Credit. – A taxpayer who is a classroom teacher and who purchases school supplies
9 or school instructional materials for use in the classroom is eligible for a credit against the tax
10 imposed by this Part equal to the lesser of the cost of the supplies or materials purchased or two
11 hundred fifty dollars (\$250.00).

12 (b) Limitation. – The credit allowed under this section may not exceed the amount of
13 tax imposed by this Part for the taxable year reduced by the sum of all credits allowable, except
14 tax payment made by or on behalf of the taxpayer.

15 (c) Definitions. – For purposes of this section, the following definitions apply:

16 (1) Classroom teacher. – Any of the following individuals whose major
17 responsibility is classroom instruction:

18 a. A teacher, as defined in G.S. 115C-325.1(c), employed by a local
19 board of education, the Department of Public Instruction, the
20 Department of Health and Human Services, or the Divisions of
21 Juvenile Justice and Adult Correction of the Department of Public
22 Safety.

23 b. A teacher employed by a charter school's board of directors.

24 c. A teacher employed by a regional school's board of directors.

25 d. A teacher employed by a nonpublic school that meets the
26 requirements of Part 1 or Part 2 of Article 39 of Chapter 115C of the
27 General Statutes.

28 (2) School instructional material. – Defined in G.S. 105-164.3.

29 (3) School supply. – Defined in G.S. 105-164.3.

30 (d) Carryforward. – Any unused portion of a credit allowed in this section may be
31 carried forward for the succeeding five years."

32 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
33 2014.

