

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

H.B. 894
Apr 16, 2019
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH30383-MCf-160

Short Title: Universal Charitable Donation Credit. (Public)

Sponsors: Representatives Kidwell, Speciale, and Pittman (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ENACT THE UNIVERSAL CHARITABLE CREDIT.
3 The General Assembly of North Carolina enacts:

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

6 "**§ 105-153.11. Universal charitable credit.**

7 (a) Credit. – A taxpayer who makes a cash contribution to a qualified charitable
8 organization is allowed a credit against the tax imposed by this Part equal to the amount of the
9 cash donation. A qualified charitable organization is an organization incorporated in this State
10 that (i) is exempt from federal income tax under section 501(c)(3) of the Code or (ii) is a volunteer
11 fire department or a volunteer rescue or emergency medical services squad that is exempt from
12 federal income tax under section 501(c)(4) of the Code.

13 (b) Limitations. – The credit allowed under this section may not exceed the lesser of the
14 amount listed in the table contained in this subsection or the amount of tax imposed by this Part
15 for the taxable year reduced by the sum of all credits allowed, except payments of tax made by
16 or on behalf of the taxpayer. A taxpayer who claims a credit under this section based on a
17 donation to a qualified charitable organization is not allowed to deduct the donation as a
18 charitable contribution.

<u>Filing Status</u>	<u>Credit Amount</u>
<u>Married, filing jointly</u>	<u>\$200.00</u>
<u>Head of Household</u>	<u>\$150.00</u>
<u>Single</u>	<u>\$100.00</u>
<u>Married, filing separately</u>	<u>\$100.00</u>

23 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
24 2019.
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