

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

H.B. 423  
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HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH30178-MC-50 (02/01)

Short Title: Check-Off Donation: Land Trusts. (Public)

Sponsors: Representatives W. Richardson, Harrison, and Belk (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE SPACE ON THE INCOME TAX RETURN FOR INDIVIDUALS TO  
3 MAKE DONATIONS FOR THE PROTECTION OF LAND, WATER, AND OTHER  
4 NATURAL RESOURCES.

5 The General Assembly of North Carolina enacts:

6 SECTION 1. Article 9 of Chapter 105 of the General Statutes is amended by  
7 adding a new section to read:

8 "**§ 105-269.8. Contribution of income tax refund to Conservation Grant Fund.**

9 Any taxpayer entitled to a refund of income taxes under Part 2 of Article 4 of this Chapter  
10 may elect to contribute all or part of the refund to the Conservation Grant Fund established  
11 under G.S. 113A-232 to be used for costs related to conservation of land, water, and other  
12 natural resources in accordance with that statute. The Secretary shall provide appropriate  
13 language and space on the income tax form in which to make the election. The taxpayer's  
14 election becomes irrevocable upon filing the taxpayer's income tax return for the taxable year.  
15 The Secretary shall transmit the contributions made pursuant to this section to the State  
16 Treasurer for credit to the Conservation Grant Fund."

17 SECTION 2. This act is effective for taxable years beginning on or after January 1,  
18 2017.

