

TABLED



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 87

AMENDMENT NO. A7
(to be filled in by
Principal Clerk)

H87-ASVf-49 [v.5]

Page 1 of 2

Amends Title [YES]
Fourth Edition

Date _____, 2025

Senator Chaudhuri

1 moves to amend the bill on page 1, line 7, by rewriting the line to read:
2 "SCHOLARSHIP GRANTING ORGANIZATIONS, AND TO ENACT AN INDIVIDUAL
3 INCOME TAX CREDIT FOR DONATIONS TO PUBLIC ELEMENTARY AND
4 SECONDARY SCHOOLS.";

5
6 and on page 2, line 22, by rewriting the line to read:

7 "SECTION 5.(a) Part 2 of Article 4 of Chapter 105 of the General Statutes is
8 amended by adding a new section to read:

9 "**§ 105-153.12. Credit for donations to public elementary and secondary schools.**

10 (a) Credit. – An individual is allowed a credit against the taxes imposed by this Part for
11 voluntary cash contributions to a public school unit. The maximum credit allowed is one
12 thousand dollars (\$1,000.00). Spouses who file separate returns for a taxable year in which they
13 could have filed a joint return may each claim only one-half of the tax credit that would have
14 been allowed for a joint return. In order to claim the credit allowed by this section, the taxpayer
15 must provide with the tax return the information required by the Secretary.

16 (b) Limitations. – A nonresident or part-year resident who claims the credit allowed by
17 this section shall reduce the amount of the credit by multiplying it by the fraction calculated under
18 G.S. 105-153.4(b) or (c), as appropriate. No credit shall be allowed under this section for amounts
19 deducted in calculating North Carolina taxable income. The credit allowed by this section may
20 not exceed the amount of tax imposed by this Part for the taxable year reduced by the sum of all
21 credits allowable, except for payments of tax made by or on behalf of the taxpayer."

22 **SECTION 5.(b)** This section is effective for taxable years beginning on or after
23 January 1, 2027.

24 **SECTION 6.** Except as otherwise provided, this act is effective when it becomes
25 law."



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SIGNED _____
Amendment Sponsor

SIGNED _____
Committee Chair if Senate Committee Amendment

ADOPTED _____ FAILED _____ TABLED _____