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NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 87

AMENDMENT NO. A9
(to be filled in by Principal Clerk)

H87-ASVf-52 [v.3]

Amends Title [YES]
Fourth Edition

Date ________________________,2025

Senator Murdock

moves to amend the bill on page 1, line 7, by rewriting the line to read:
"SCHOLARSHIP GRANTING ORGANIZATIONS, AND TO ENACT AN INDIVIDUAL INCOME TAX CREDIT FOR DONATIONS TO DISASTER RELIEF ORGANIZATIONS THAT SERVE NORTH CAROLINA.";

and on page 2, lines 15-16, by deleting the phrase "December 31, 2026." and substituting the phrase "the effective date of this act.";

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

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

"**§ 105-153.12. Credit for donations to disaster relief organizations.**

(a) Credit. – An individual is allowed a credit against the taxes imposed by this Part for voluntary cash contributions to a qualifying disaster relief organization. For a taxpayer filing as single or head of household, the maximum credit allowed is five hundred dollars ($500.00). For spouses filing as married filing jointly, the total amount of the credit may not exceed one thousand dollars ($1,000.00). Spouses who file separate returns for a taxable year in which they could have filed a joint return may each claim only one-half of the tax credit that would have been allowed for a joint return. In order to claim the credit allowed by this section, the taxpayer must provide with the tax return the information required by the Secretary.

(b) Limitations. – A nonresident or part-year resident who claims the credit allowed by this section shall reduce the amount of the credit by multiplying it by the fraction calculated under G.S. 105-153.4(b) or (c), as appropriate. No credit shall be allowed under this section for amounts deducted in calculating North Carolina taxable income. The credit allowed by 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 for payments of tax made by or on behalf of the taxpayer."

(c) Definitions. – The following definitions apply in this section:

(1) Disaster declaration. – As defined in G.S. 166A-19.3(3).

(2) Presidentially declared disaster. – As defined in section 1033(h)(3) of the Code.

(3) Qualifying disaster relief organization. – A charitable organization exempt from federal income taxation under section 501(c)(3) of the Code that

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provides aid or assistance in the form of funds, services, or goods to individuals, businesses, or communities affected by a presidentially declared disaster or in response to a disaster declaration."

SECTION 5.(b) This section becomes effective when the 2025 General Assembly enacts the State budget and applies to taxable years beginning on or after January 1, 2027.

SECTION 6. Except as otherwise provided, this act becomes effective when the 2025 General Assembly enacts the State budget.".

SIGNED ____
Amendment Sponsor

SIGNED ____
Committee Chair if Senate Committee Amendment

ADOPTED ______________ FAILED ________________ TABLED ______________