

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 865  
SENATE BILL 146

AN ACT TO ESTABLISH THE NORTH CAROLINA INCOME TAX REFUND  
CHECKOFF PROGRAM FOR THE MANAGEMENT OF NONGAME AND  
ENDANGERED SPECIES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-163.16 is amended by adding a new subsection to read:

"(e) Any taxpayer who shall be entitled to a refund of taxes withheld or estimated taxes paid as provided by this section may elect to contribute all or any part of such refund to the Wildlife Fund for the support of wildlife management and protection programs primarily for nongame wildlife species and wildlife species which are or may hereafter be designated as endangered or threatened. The Secretary shall provide appropriate language and space on the individual income tax form in which to make such election and shall note the same in his instructions as a contribution qualifying as a deduction under G.S. 105-147(16). Any such election shall become irrevocable upon filing the taxpayer's income tax return for the taxable year. All of such contributions shall be transmitted to the State Treasurer for credit to the Wildlife Fund which shall be made available to the Wildlife Resources Commission for the support of management and protection programs primarily for nongame wildlife and endangered and threatened species and to match federal funds which may become available for such purposes."

Sec. 2. General Statutes Chapter 105 is amended by adding thereto a new section to read:

**"§ 105-130.35. Contribution of corporate income tax refunds to Wildlife Fund for management of nongame and endangered species.**— Any taxpayer that is entitled to a refund of taxes paid as provided by this Article may elect to contribute all or any part of such refund to the Wildlife Fund for the support of wildlife management and protection programs primarily for nongame wildlife species and wildlife species which are or may hereafter be designated as endangered or threatened. The Secretary of Revenue shall provide appropriate language and space on the corporation income tax form in which to make such election and shall note the same in his instructions as a contribution qualifying as a deduction under G.S. 105-130.9(2). Any such election shall become irrevocable upon filing the taxpayer's income tax return for the taxable year. All of such contributions shall be transmitted to the State Treasurer for credit to the Wildlife Fund which shall be made available to the Wildlife Resources Commission for the support of management and protection programs primarily for nongame wildlife and endangered and threatened species and to match federal funds which may become available for such purposes."

Sec. 3. At least seventy-five percent (75%) of the total amount of the funds derived during any year from the contributions made pursuant to this act must be used for nongame, endangered and threatened species, and urban wildlife programs, and the remainder may be used by the Wildlife Resources Commission for other wildlife management programs.

Sec. 4. Notwithstanding G.S. 105-163.16(e) and G.S. 105-130.35, the Department of Revenue may deduct and retain from the funds so contributed an amount equal to the cost of implementing this act, but not to exceed forty-five thousand dollars (\$45,000) per fiscal year. Any such retainage is subject to the approval of the Director of the Budget.

Sec. 5. This act shall be effective as to all taxpayers whose taxable years begin on or after January 1, 1983.

In the General Assembly read three times and ratified, this the 20th day of July, 1983.