

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001**

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**HOUSE BILL 1644**

Short Title: Income Surtax to Save Education and Services. (Public)

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Sponsors: Representatives Luebke, Insko, Weiss (Primary Sponsors); Cunningham, Easterling, Hensley, Wainwright, Warren, Womble, and Wright.

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Referred to: Finance.

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June 13, 2002

A BILL TO BE ENTITLED

AN ACT TO IMPOSE A SURTAX ON THE INDIVIDUAL INCOME TAX AND  
THE CORPORATE INCOME TAX.

The General Assembly of North Carolina enacts:

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

**"§ 105-130.3A. Surtax.**

In addition to the income tax imposed in G.S. 105-130.3, every taxpayer required to file a return under this Part must pay an income tax surtax equal to two percent (2%) of the tax payable by the taxpayer under G.S. 105-130.3 for the taxable year. This surtax is due at the time prescribed for filing income tax returns under this Part."

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

**"§ 105-134.2A. Surtax.**

In addition to the individual income tax imposed in G.S. 105-134.2, every taxpayer required to file a return under this Part must pay an income tax surtax equal to two percent (2%) of the tax payable by the taxpayer under G.S. 105-134.2 for the taxable year. This surtax is due at the time prescribed for filing income tax returns under this Part."

**SECTION 3.** This act is effective for taxable years beginning on or after January 1, 2002, and expires for taxable years that begin on or after January 1, 2004. Notwithstanding G.S. 105-163.15 and G.S. 105-163.41, no addition to tax may be made under those statutes for a taxable year beginning on or after January 1, 2002, and before January 1, 2003, with respect to an underpayment of income surtax to the extent the underpayment was created or increased by this act.