

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2003**

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**HOUSE DRH60473-LY-196 (5/18)**

Short Title: Onshore Opportunities.

(Public)

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Sponsors: Representatives Tolson and Walend (Primary Sponsors).

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO ENHANCE CERTAIN BILL LEE ACT TAX INCENTIVES TO  
CREATE ONSHORE OPPORTUNITIES FOR JOB CREATION IN KEY  
INDUSTRIES AND TO LESSEN THE LIKELIHOOD OF JOB LOSSES TO  
OVERSEAS LOCATIONS.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-129.2(3) reads as rewritten:

"(3) Computer services. – Any of the following industries or industry groups, as defined by NAICS, if the taxpayer provides the services primarily to persons who are not related entities with respect to the taxpayer:

- a. Computer systems design and related services.
- b. Software publishing.
- c. Software reproducing.
- d. On-line information services.
- e. Custom computer programming services."

**SECTION 2.** G.S. 105-129.4(a) reads as rewritten:

"(a) Type of Business. – The following conditions apply in determining a taxpayer's eligibility for the credits in this Article:

...

(4) Single establishment. – A taxpayer is eligible for the credits allowed by this Article other than by G.S. 105-129.12 if the primary business of the taxpayer or the primary activity of an establishment of the taxpayer is one of the following types of businesses and the jobs, investment, and activity with respect to which a credit is claimed are used in that business:

- a. Computer services.

- 1                    b.     An electronic mail order house that creates at least 250 new
- 2                                jobs and is located in an enterprise tier one, two, or three
- 3                                ~~area-area~~ or a development zone.
- 4            (5)    Customer service center. – A taxpayer is eligible for the credits
- 5                                allowed by this Article other than by G.S. 105-129.12 if all of the
- 6                                following conditions are met:
- 7                                a.     The taxpayer's primary business is as a telecommunications or
- 8                                financial services company, as defined by NAICS.
- 9                                b.     The primary activity of an establishment of the taxpayer is a
- 10                                customer service center located in an enterprise tier one, two, or
- 11                                three ~~area-area~~ or a development zone.
- 12                                c.     The jobs, investment, and activity with respect to which a credit
- 13                                is claimed are used in that activity.

14                    ...."

15                    **SECTION 3.** This act is effective for taxable years beginning on or after

16                    January 1, 2004.