

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE DRH70206-RK-7A (3/10)

Short Title: Assist Deploying National Guard Members. (Public)

Sponsors: Representatives Moore, Brubaker, Pate, and Sauls (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE SPACE ON THE INCOME TAX RETURN FOR
2 INDIVIDUALS TO MAKE DONATIONS TO THE NORTH CAROLINA
3 NATIONAL GUARD SOLDIER AND AIRMAN ASSISTANCE FUND FOR
4 FAMILIES OF DEPLOYED MEMBERS OF THE NORTH CAROLINA
5 NATIONAL GUARD.
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7 The General Assembly of North Carolina enacts:

8 **SECTION 1.** Article 9 of Chapter 105 of the General Statutes is amended by
9 adding a new section to read:

10 **"§ 105-269.7. Contribution by individual for National Guard charity.**

11 An individual entitled to a refund of income taxes under Part 2 of Article 4 of this
12 Chapter may elect to contribute all or part of the refund to The N.C. National Guard
13 Soldiers and Airmen Assistance Fund to help provide assistance to the families of
14 members of the North Carolina National Guard who have been activated and deployed
15 in federal service. The Secretary must provide appropriate language and space on the
16 individual income tax form in which to make the election. The election becomes
17 irrevocable upon filing the individual's income tax return for the taxable year.

18 The Secretary must transmit the contributions made pursuant to this section to the
19 State Treasurer for credit to the Department of Crime Control and Public Safety. The
20 Department of Crime Control and Public Safety shall distribute the funds to The N.C.
21 National Guard Soldiers and Airmen Assistance Fund to be used only to help provide
22 assistance to the families of members of the North Carolina National Guard who have
23 been activated and deployed in federal service. The Secretary must draw from
24 collections under Part 2 of Article 4 of this Chapter each fiscal year an amount equal to
25 its costs of implementing this section, including costs of redesigning and expanding the
26 tax forms and instructions, computer reprogramming, and accounting and
27 administration."

1 **SECTION 2.** This act becomes effective for taxable years beginning on or
2 after January 1, 2005.