

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023

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SENATE BILL 449

Short Title: Standard Deduction Charitable Contributions. (Public)

Sponsors: Senators Woodard and Alexander (Primary Sponsors).

Referred to: Rules and Operations of the Senate

April 3, 2023

A BILL TO BE ENTITLED

AN ACT TO ALLOW A TAX CREDIT FOR CHARITABLE CONTRIBUTIONS BY A  
TAXPAYER THAT ELECTS TO TAKE THE STANDARD DEDUCTION.

The General Assembly of North Carolina enacts:

**SECTION 1.** Part 2 of Article 4 of Subchapter I of Chapter 105 of the General  
Statutes is amended by adding a new section to read:

**"§ 105-153.11. Standard deduction charitable contribution tax credit.**

(a) Credit. – A taxpayer who, for the taxable year, deducts the standard deduction amount  
provided in G.S. 105-153.5(a)(1) and makes charitable contributions under section 170 of the  
Code is allowed a credit against the tax imposed by this Part equal to twenty-five percent (25%)  
of the charitable contributions.

(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. The credit allowed under this section may not exceed  
the amount of tax imposed by this Part for the taxable year reduced by the sum of all credits  
allowed, except payments of tax made by or on behalf of the taxpayer."

**SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
2023.

