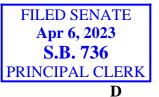
GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2023



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SENATE BILL DRS15307-MTa-142

Short Title:	Expand Income Tax Assistance in NC.	(Public)
Sponsors:	Senators Mohammed, Robinson, and Smith (Primary Sponsors).	
Referred to:		

1	A BILL TO BE ENTITLED
2	AN ACT TO ESTABLISH A GRANT PROGRAM AT NORTH CAROLINA COMMUNITY
3	COLLEGES TO EXPAND INCOME TAX ASSISTANCE IN THE STATE AND TO
4	PROVIDE FUNDS TO THE UNITED WAY OF NORTH CAROLINA TO EXPAND ITS
5	VOLUNTEER INCOME TAX ASSISTANCE PROGRAM.
6	Whereas, it is estimated that 225,000 North Carolina filers are eligible for the Federal
7	Earned Income Tax Credit but do not claim the credit; and
8	Whereas, it is estimated that the average Earned Income Tax Credit is about \$2,300
9	per filer; and
10	Whereas, the Internal Revenue Service (IRS) provides a federal program, the
11	Volunteer Income Tax Assistance (VITA) program, for which grants are available. VITA
12	provides for individuals who make below a certain income threshold per year to have their taxes
13	completed by an IRS certified individual for free, allowing them to take full advantage of every
14	federal tax credit and return more of North Carolina's hard-earned dollars to our citizens, putting
15	more money into our economy; and
16	Whereas, community colleges can provide work-based learning opportunities for
17	students; Now, therefore,
18	The General Assembly of North Carolina enacts:
19	
20	PART I. GRANT PROGRAM AT NORTH CAROLINA COMMUNITY COLLEGES TO
21	EXPAND INCOME TAX ASSISTANCE IN THE STATE
22	SECTION 1.(a) Program Established. – Within the funds appropriated in subsection
23	(d) of this section, the State Board of Community Colleges shall establish a grant program for
24	participating community college campuses to offer courses to students to become tax preparers
25	as part of the Volunteer Income Tax Assistance (VITA) program and to facilitate providing VITA
26	services to all students on campus, as well as community members. The Internal Revenue Service
27	(IRS) offers free tax help through VITA to (i) people who generally make sixty thousand dollars
28	(\$60,000) or less, (ii) persons with disabilities, and (iii) limited English-speaking taxpayers who
29	need assistance in preparing their own tax returns. The goal of the grant program shall be for
30	community colleges to provide work-based opportunities to students while facilitating access to
31	the VITA program for their local communities.
32	SECTION 1.(b) Components of the Program. – In administering the grant program,
33	the State Board of Community Colleges shall require participating community colleges to do at
34	least the following:

35 36 (1) Offer the following courses to students interested in becoming certified as tax preparers for the VITA program:



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General Assembly Of North Carolina

the grant program in accordance with this act. The Department of Revenue may use the funds
appropriated pursuant to this section to contract with a third-party vendor to provide technical

3 assistance and support for the program.

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5 PART II. FUNDS TO THE UNITED WAY OF NORTH CAROLINA TO EXPAND ITS 6 VOLUNTEER INCOME TAX ASSISTANCE PROGRAM

7 SECTION 2. There is appropriated from the General Fund to the Office of State 8 Budget and Management the sum of eight hundred forty thousand dollars (\$840,000) in 9 nonrecurring funds for the 2023-2024 fiscal year to be allocated as a directed grant to the United 10 Way of North Carolina to expand its Volunteer Income Tax Assistance (VITA) program. These 11 funds shall be used to increase the number of VITA locations, provide dedicated staff to support 12 evaluation of the program and recruitment, provide needed software and office supplies for the 13 program, and improve marketing and communication efforts to include multilingual materials, 14 connection to online resources where internet is available, and educational opportunities on household budgeting, financial planning, and other resources to improve financial skills. These 15 funds shall not revert at the end of the 2023-2024 fiscal year but shall remain available until the 16 17 end of the 2024-2025 fiscal year.

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PART III. EFFECTIVE DATE

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SECTION 3. This act becomes effective July 1, 2023.