

NORTH CAROLINA GENERAL ASSEMBLY
1971 SESSION

CHAPTER 1206
HOUSE BILL 1247

AN ACT TO PROVIDE INCOME TAX CREDITS FOR REMOVAL OF ARCHITECTURAL
BARRIERS TO THE HANDICAPPED.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-130.5 is hereby amended by adding a new subdivision (8) to subsection (a), which shall read as follows:

"(8) Depreciation or amortization claimed for Federal income tax purposes in connection with facilities for the handicapped as such facilities are defined in subdivision (9) of subsection (b) of this section, provided the cost of such facilities has been previously deducted for State income tax purposes."

G.S. 105-130.5 is further amended by adding new subdivision (9) at the end of subsection (b) of said statute, which shall read as follows:

"(9) The entire amount of the cost of renovation to an existing building or facility owned by a taxpayer in order to permit physically handicapped persons to enter and leave such building or facility or to have effective use of the accommodations and facilities therein. The deduction shall be taken in the year the renovation is completed, and shall be made in lieu of any depreciation or amortization of the cost of such renovation. 'Building or facility' shall mean only a building or facility, or such part thereof as is intended to be used, and is actually used, by the general public. If such building or facility is owned by more than one owner, the cost of renovation shall be apportioned among or between the owners as their interests may appear. The minimum renovation required in order to entitle a taxpayer to claim the deduction herein provided shall include one or more of the following: the provision of ground level or ramped entrances, free movement between public use areas, and washroom and toilet facilities accessible to and usable by physically handicapped persons."

Sec. 2. There shall be added a new Section 105-147(24), immediately after G.S. 105-147(23), to read as follows:

"§ 105-147(24). Deduction for removal of architectural barriers to the handicapped. — Any taxpayer who shall renovate an existing building or facility owned by such taxpayer in order to permit physically handicapped persons to enter and leave such building or facility, or to have effective use of the accommodations and facilities therein shall be allowed a deduction for the entire amount of the cost of such renovation. The deduction shall be allowable in the year the renovation is completed, and shall be in lieu of any depreciation or amortization of the cost of such renovation. 'Building or facility' shall mean only a building or facility, or such part thereof as is intended to be used, and is actually used, by the general public. If such building or facility is owned by more than one owner, the cost of renovation shall be apportioned among or between the owners as their interests may appear. The minimum renovation required in order to entitle a taxpayer to claim the deduction herein provided shall include one or more of the following: the provision of ground level or ramped entrances, free movement between public

use areas, and washroom and toilet facilities accessible to and usable by physically handicapped persons."

Sec. 3. This act shall become effective January 1, 1972.

In the General Assembly read three times and ratified, this the 21st day of July, 1971.