

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

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HOUSE BILL 1181

Short Title: Expand Call Centers Eligible for Bill Lee Act. (Public)

Sponsors: Representatives Cole, Sexton (Primary Sponsors); and Morris.

Referred to: Finance.

April 12, 2001

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW CALL CENTERS LOCATED IN ENTERPRISE TIER THREE
2 AREAS TO BE ELIGIBLE FOR CREDITS UNDER THE WILLIAM S. LEE
3 QUALITY JOBS AND BUSINESS EXPANSION ACT.
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5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-129.4(a) reads as rewritten:

7 "(a) Type of Business. – A taxpayer is eligible for a credit allowed by G.S.
8 105-129.12 if the real property for which the credit is claimed is used for a central office
9 or aircraft facility that creates at least 40 new jobs. A taxpayer is eligible for the other
10 credits allowed by this Article if the taxpayer engages in one of the following types of
11 businesses and the jobs with respect to which a credit is claimed are created in that
12 business, the machinery and equipment with respect to which a credit is claimed are
13 used in that business, and the research and development for which a credit is claimed
14 are carried out as part of that business:

15 (1) Air courier services.

16 (2) Central office or aircraft facility that creates at least 40 new jobs.

17 (2a) Customer service center located in an enterprise tier ~~one or two~~one,
18 two, or three area.

19 (3) Data processing.

20 (3a) Electronic mail order house that creates at least 250 new jobs and is
21 located in an enterprise tier ~~one or two~~one, two, or three area.

22 (4) Manufacturing.

23 (5) Warehousing.

24 (6) Wholesale trade."

25 **SECTION 2.** This act is effective for taxable years beginning on or after
26 January 1, 2002.