## GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2011

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## HOUSE DRH50320-MCx-170 (04/01)

Short Title:	Extend Temporary Income Tax Surtax.	(Public)
Sponsors:	Representatives Luebke, Bryant, and Weiss (Primary Sponsors).	
Referred to:		

1	A BILL TO BE ENTITLED					
2	AN ACT TO EXTEND THE TEMPORARY INCOME TAX MODIFICATIONS.					
3	The General Assembly of North Carolina enacts:					
4	SECTION 1. G.S. 105-130.3B reads as rewritten:					
5	"§ 105-130.3B. Income tax surtax.					
6	(a) Surtax. – An income tax surtax is imposed on a taxpayer equal to three percent (3%)					
7	of the tax payable by the taxpayer under G.S. 105-130.3 for the taxable year. This tax is in					
8	addition to the tax imposed by G.S. 105-130.3 and is due at the time prescribed in					
9	G.S. 105-130.17 for filing a corporate income tax return.					
10	(b) Sunset. – This section expires for taxable years beginning on or after January 1,					
11	<del>2011.</del> 2013."					
12	<b>SECTION 2.</b> G.S. 105-134.2A(b) reads as rewritten:					
13	"§ 105-134.2A. Income tax surtax.					
14	(a) Surtax. – An inco	ome tax surtax is im	posed on a taxpayer e	qual to a percentage of		
15	the tax payable by the taxpayer under G.S. 105-134.2 for the taxable year. This tax is in					
16	addition to the tax imposed by G.S. 105-134.2 and is due at the time prescribed in G.S. 105-155					
17	for filing an individual incom	me tax return. The s	surtax is imposed at th	e following percentage		
18	rates and applies to the tax pa	ayable on the taxpaye	er's North Carolina taxa	able income:		
19	Filing Status	Over	Up To	Percentage		
20	Married, filing jointly					
21		+ 0				
	or surviving spouse	\$ 0	\$100,000	0%		
22	or surviving spouse	\$0 \$100,000	\$100,000 \$250,000	0% 2%		
	or surviving spouse	-				
22 23 24	or surviving spouse Head of household	\$100,000	\$250,000	2%		
22 23		\$100,000 \$250,000	\$250,000 NA	2% 3%		
22 23 24		\$100,000 \$250,000 \$ 0	\$250,000 NA \$ 80,000	2% 3% 0%		
22 23 24 25		\$100,000 \$250,000 \$ 0 \$ 80,000	\$250,000 NA \$ 80,000 \$200,000	2% 3% 0% 2%		
22 23 24 25 26	Head of household	\$100,000 \$250,000 \$ 0 \$ 80,000 \$200,000	\$250,000 NA \$ 80,000 \$200,000 NA	2% 3% 0% 2% 3%		
22 23 24 25 26 27 28 29	Head of household	\$100,000 \$250,000 \$ 0 \$ 80,000 \$200,000 \$ 0	\$250,000 NA \$ 80,000 \$200,000 NA \$ 60,000	2% 3% 0% 2% 3% 0%		
22 23 24 25 26 27 28	Head of household	\$100,000 \$250,000 \$ 0 \$ 80,000 \$200,000 \$ 0 \$ 60,000	\$250,000 NA \$ 80,000 \$200,000 NA \$ 60,000 \$150,000	2% 3% 0% 2% 3% 0% 2%		
22 23 24 25 26 27 28 29 30 31	Head of household Single	\$100,000 \$250,000 \$ 0 \$ 80,000 \$200,000 \$ 0 \$ 60,000	\$250,000 NA \$ 80,000 \$200,000 NA \$ 60,000 \$150,000	2% 3% 0% 2% 3% 0% 2%		
22 23 24 25 26 27 28 29 30 31 32	Head of household Single Married, filing	\$100,000 \$250,000 \$0 \$80,000 \$200,000 \$0 \$60,000 \$150,000 \$0 \$50,000	\$250,000 NA \$ 80,000 \$200,000 NA \$ 60,000 \$150,000 NA	2% 3% 0% 2% 3% 0% 2% 3%		
22 23 24 25 26 27 28 29 30 31 32 33	Head of household Single Married, filing separately	\$100,000 \$250,000 \$0 \$80,000 \$200,000 \$0 \$60,000 \$150,000 \$150,000 \$125,000	\$250,000 NA \$ 80,000 \$200,000 NA \$ 60,000 \$150,000 NA \$ 50,000 \$125,000 NA	2% 3% 0% 2% 3% 0% 2% 3% 0% 2% 3%.		
22 23 24 25 26 27 28 29 30 31 32	Head of household Single Married, filing separately	\$100,000 \$250,000 \$0 \$80,000 \$200,000 \$0 \$60,000 \$150,000 \$150,000 \$125,000	\$250,000 NA \$ 80,000 \$200,000 NA \$ 60,000 \$150,000 NA \$ 50,000 \$125,000 NA	2% 3% 0% 2% 3% 0% 2% 3% 0% 2%		



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**SECTION 3.** This act is effective when it becomes law.