

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 2011-2013."

12 **SECTION 2.** G.S. 105-134.2A(b) reads as rewritten:

13 "**§ 105-134.2A. Income tax surtax.**

14 (a) Surtax. – An income tax surtax is imposed on a taxpayer equal 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 income tax return. The surtax is imposed at the following percentage
18 rates and applies to the tax payable on the taxpayer's North Carolina taxable income:

Filing Status	Over	Up To	Percentage
Married, filing jointly or surviving spouse	\$ 0	\$100,000	0%
	\$100,000	\$250,000	2%
	\$250,000	NA	3%
Head of household	\$ 0	\$ 80,000	0%
	\$ 80,000	\$200,000	2%
	\$200,000	NA	3%
Single	\$ 0	\$ 60,000	0%
	\$ 60,000	\$150,000	2%
	\$150,000	NA	3%
Married, filing separately	\$ 0	\$ 50,000	0%
	\$ 50,000	\$125,000	2%
	\$125,000	NA	3%.

34 (b) Sunset. – This section expires for taxable years beginning on or after January 1,
35 2011-2013."



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