

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 360

Short Title: Refund Election.

(Public)

Sponsors: Representatives Perdue; and Bowman.

Referred to: Human Resources.

February 23, 1989

A BILL TO BE ENTITLED

AN ACT TO ALLOW ELECTION OF CONTRIBUTION FROM TAX REFUNDS TO  
DEMENTIA SERVICES FUND.

The General Assembly of North Carolina enacts:

Section 1. Chapter 143B of the General Statutes is amended by adding a new subsection to read:

**"§ 143B-181.1(d). Establishment of the Dementia Services Fund.**

There is established in the State Treasury a Division of Aging, Department of Human Resources, Dementia Services Fund to be administered by the Division of Aging in which shall be placed money contributed by taxpayers as provided in G.S. 105-163(g).

(1) The money raised from the Dementia Services Fund under this subsection is to be used by the Division of Aging, Department of Human Resources, to support the in-home services and the caregiver support services of dementia-specific services.

(2) The Department of Human Resources shall establish rules for the administration and enforcement of this subsection.

(3) The Assistant Secretary of Aging shall monitor this fund as provided in G.S. 143B-181.2."

Sec 2. G.S. 105-163.16 is amended by adding at the end a new subsection to read:

"(g) Any taxpayer who shall be entitled to a refund of taxes withheld or estimated taxes paid as provided by this section may elect to contribute all or any part of such refund to the Dementia Services Fund administered by the Division of Aging,

1 Department of Human Resources, as provided under G.S. 143B-181.1(d). The  
2 Secretary shall provide appropriate language and space on the individual income tax  
3 form in which to make such election and shall note the same in his instructions as a  
4 contribution qualifying as a deduction under G.S. 105-47(16). Any such election shall  
5 become irrevocable upon filing the taxpayer's income tax return for the taxable year.  
6 The Secretary shall, on a quarterly basis, transmit the remainder of such contributions to  
7 the State Treasurer for deposit in the Dementia Services Fund. Any interest earned on  
8 funds so deposited shall be credited to the Dementia Services Fund."

9           Sec. 3. The Secretary of Revenue, the State Treasurer, and the Assistant  
10 Secretary for Aging shall monitor and evaluate the response of the taxpayers and the  
11 growth of the Dementia Services Fund and each shall report to the General Assembly by  
12 May 15, 1993.

13           Sec. 4. Section 1 of this act is effective upon ratification. The remainder of  
14 this act is effective for taxable years beginning on or after January 1, 1989.