

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003**

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**SENATE DRS75275-LCz-187A\* (03/25)**

Short Title: Tax Credit for Long-Term Care Insurance. (Public)

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Sponsors: Senators Purcell and Hartsell.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO REPEAL THE SUNSET ON THE LONG-TERM CARE INSURANCE  
TAX CREDIT.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 29A.6(d) of S.L. 1998-212 reads as rewritten:

"(d) Subsection (a) of this section is effective for taxable years beginning on or after  
~~January 1, 1999, and expires for taxable years beginning on or after January 1, 2004.~~  
January 1, 1999. The remainder of this section is effective when it becomes law.  
~~G.S. 105-160.3(b)(7), as enacted by this act, is repealed effective for taxable years~~  
~~beginning on or after January 1, 2004."~~

**SECTION 2.** This act becomes effective for taxable years beginning on or  
after January 1, 2004.