

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003

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SENATE BILL 680

Short Title: Workplace Safety Tax Credits.-AB

(Public)

Sponsors: Senators Hoyle; Allran and Bingham.

Referred to: Finance.

April 2, 2003

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW INCOME TAX CREDITS FOR VOLUNTARY WORKPLACE  
3 SAFETY EFFORTS BY EMPLOYERS.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-129.16 is reenacted and rewritten to read:

6 "**§ 105-129.16. Workplace safety tax credit.**

7 (a) Credit. – An eligible employer that makes eligible workplace safety  
8 expenditures during the taxable year is allowed a credit equal to the amount of the  
9 expenditures.

10 (b) Definitions. – The following definitions apply in this section:

11 (1) Eligible employer. – An employer that certifies that, as of the time the  
12 employer first claims the credit, at the business location with respect to  
13 which the credit is claimed, the employer has no citations under the  
14 Occupational Safety and Health Act that have become a final order  
15 within the past three years for willful serious violations or for failing to  
16 abate serious violations.

17 (2) Eligible workplace safety expenditures. – Any of the following  
18 expenditures unless the expenditure was made to address a violation  
19 for which the employer was cited:

20 a. Expenditures to eliminate workplace hazards in order to attain  
21 certification under a North Carolina Department of Labor  
22 voluntary recognition program.

23 b. Expenditures to prepare an application and prepare the  
24 workplace for certification under a North Carolina Department  
25 of Labor voluntary recognition program.

26 c. Expenditures to eliminate workplace hazards identified through  
27 the North Carolina Department of Labor's free consultation  
28 program.

29 (3) Serious violation. – Defined in G.S. 95-127."

1           **SECTION 2.** G.S. 105-129.15A reads as rewritten:

2   "**§ 105-129.15A. Sunset.**

3       ~~G.S. 105-129.16 is repealed effective for business property placed in service on or~~  
4 ~~after January 1, 2002. The remainder of this~~This Article is repealed effective January 1,  
5 2006. The repeal of G.S. 105-129.16A applies to renewable energy property placed in  
6 service on or after January 1, 2006."

7           **SECTION 3.** This act becomes effective for taxable years beginning on or  
8 after January 1, 2004.