

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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HOUSE BILL 1411\*

Short Title: Tax Credit - Wheelchair Patient Exam Tables.

(Public)

Sponsors: Representatives Holliman; and Hurley.

Referred to: Finance, if favorable, Appropriations.

April 12, 2007

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE INCENTIVES TO HEALTH CARE PROVIDERS TO  
3 PURCHASE WHEELCHAIR ACCESSIBLE PATIENT EXAMINATION  
4 TABLES.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** Part 1 of Article 4 of Chapter 105 of the General Statutes is  
7 amended by adding a new section to read:

8 **"§ 105-130.49. Tax credit for wheelchair accessible patient examination tables.**

9 (a) Credit. – A taxpayer that places into service in this State an eligible patient  
10 examination table is allowed a credit against the tax imposed by this Part equal to the  
11 cost of the table, not to exceed five thousand dollars (\$5,000) per table. The total  
12 amount of credit allowed under this section to a taxpayer during a taxable year may not  
13 exceed ten thousand dollars (\$10,000).

14 (b) Definition. – As used in this section, the term 'eligible patient examination  
15 table' means an examination table that satisfies all of the following conditions:

16 (1) The table is designed to serve patients who have disabilities that have  
17 resulted in the use of a wheelchair.

18 (2) The table complies with all applicable ADA standards for patient  
19 accessibility.

20 (3) The table provides integrated, no-lift transfer of the patient from the  
21 wheelchair to the examination table.

22 (c) Cap and Carryforward. – The credit allowed under this section may not  
23 exceed the amount of tax imposed by this Part for the taxable year reduced by the sum  
24 of all credits allowable, except tax payments made by or on behalf of the taxpayer. Any  
25 unused portion of the credit may be carried forward for the succeeding five years."

26 **SECTION 2.** Part 2 of Article 4 of Chapter 105 of the General Statutes is  
27 amended by adding a new section to read:

28 **"§ 105-151.31. Tax credit for wheelchair accessible patient examination tables.**

1       (a) Credit. – A taxpayer that places into service in this State an eligible patient  
2 examination table is allowed a credit against the tax imposed by this Part equal to the  
3 cost of the table, not to exceed five thousand dollars (\$5,000) per table. The total  
4 amount of credit allowed under this section to a taxpayer during a taxable year may not  
5 exceed ten thousand dollars (\$10,000).

6       (b) Definition. – As used in this section, the term 'eligible patient examination  
7 table' means an examination table that satisfies all of the following conditions:

8           (1) The table is designed to serve patients who have disabilities that have  
9 resulted in the use of a wheelchair.

10          (2) The table complies with all applicable ADA standards for patient  
11 accessibility.

12          (3) The table provides integrated, no-lift transfer of the patient from the  
13 wheelchair to the examination table.

14       (c) Cap and Carryforward. – The credit allowed under this section may not  
15 exceed the amount of tax imposed by this Part for the taxable year reduced by the sum  
16 of all credits allowable, except tax payments made by or on behalf of the taxpayer. Any  
17 unused portion of the credit may be carried forward for the succeeding five years."

18       **SECTION 3.** G.S. 105-130.5(c) is amended by adding a new subdivision to  
19 read:

20       "(c) The following other adjustments to federal taxable income shall be made in  
21 determining State net income:

22       ...

23       (6) To the extent included in taxable income and to the extent to which the  
24 amount has not been claimed as a credit under G.S. 105-130.49, the  
25 taxpayer may deduct from taxable income the amount spent during the  
26 taxable year for an eligible patient examination table, as defined in  
27 G.S. 105-130.49. A taxpayer that has taken a deduction under this  
28 subsection in a previous taxable year must add to taxable income the  
29 amount related to the eligible patient examination table deducted under  
30 this subdivision in a previous year and not included in taxable income  
31 in the current year."

32       **SECTION 4.** G.S. 105-134.6(d) is amended by adding a new subdivision to  
33 read:

34       "(d) Other Adjustments. – The following adjustments to taxable income shall be  
35 made in calculating North Carolina taxable income:

36       ...

37       (6) To the extent included in taxable income and to the extent to which the  
38 amount has not been claimed as a credit under G.S. 105-151.31, the  
39 taxpayer may deduct from taxable income the amount spent during the  
40 taxable year for an eligible patient examination table, as defined in  
41 G.S. 105-151.31. A taxpayer that has taken a deduction under this  
42 subsection in a previous taxable year must add to taxable income the  
43 amount related to the eligible patient examination table deducted under

1                   this subdivision in a previous year and not included in taxable income  
2                   in the current year."

3                   **SECTION 5.** There is appropriated from the General Fund to the  
4 Department of Health and Human Service the sum of one million dollars (\$1,000,000)  
5 for each year of the 2007-2009 fiscal biennium to make grants to nonprofit agencies to  
6 be used for the purchase of eligible patient examination tables, as defined in  
7 G.S. 105-130.49. The amount of a grant may not exceed five thousand dollars (\$5,000)  
8 for each eligible patient examination table placed into service and may not exceed ten  
9 thousand dollars (\$10,000) per grantee per year.

10                   **SECTION 6.** Sections 1 through 4 of this act are effective for taxable years  
11 beginning on or after January 1, 2007. The remainder of this act becomes effective July  
12 1, 2007.