

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001**

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**HOUSE BILL 1413**

Short Title: NC Science & Math Sch.; Sch. of Arts/Tuition.

(Public)

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Sponsors: Representative Luebke.

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Referred to: Appropriations.

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April 26, 2001

A BILL TO BE ENTITLED

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2 AN ACT TO PROVIDE THAT A STUDENT WHO IS, OR CAN BE CLAIMED AS A  
3 DEPENDENT BY, AN UPPER TAX BRACKET TAXPAYER SHALL PAY  
4 TUITION TO ATTEND THE NORTH CAROLINA SCHOOL OF SCIENCE AND  
5 MATHEMATICS OR THE NORTH CAROLINA SCHOOL OF THE ARTS.

6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** Article 14 of Chapter 116 of the General Statutes is amended  
8 by adding a new section to read:

9 **"§ 116-143.6. Tuition of certain students enrolled at the North Carolina School of**  
10 **the Arts or the North Carolina School of Science and Mathematics.**

11 (a) The following definitions apply in this section:

12 (1) Code. – Defined in G.S. 105-228.90.

13 (2) Dependent. – A person for whom the taxpayer is allowed to deduct a  
14 personal exemption under section 151(c) of the Code.

15 (3) Upper tax bracket taxpayer. – A taxpayer whose adjusted gross income  
16 under the Code exceeds the applicable amount provided in section 68  
17 of the Code.

18 (b) A student who is, or can be claimed as a dependent by, an upper tax bracket  
19 taxpayer shall pay tuition to attend the North Carolina School of the Arts in an amount  
20 equal to three percent (3%) of the excess of the taxpayer's adjusted gross income over  
21 the applicable amount provided in section 68 of the Code, but not more than the  
22 maximum tuition set by the Board of Governors. The Board of Governors shall set the  
23 maximum tuition to attend the North Carolina School of the Arts at the same rate as that  
24 for an undergraduate enrolled at the University of North Carolina at Chapel Hill.

25 (c) A student who is, or can be claimed as a dependent by, an upper tax bracket  
26 taxpayer shall pay tuition to attend the North Carolina School of Science and  
27 Mathematics in an amount equal to three percent (3%) of the excess of the taxpayer's  
28 adjusted gross income over the applicable amount provided in section 68 of the Code.

1 but not more than the maximum tuition set by the Board of Governors. The Board of  
2 Governors shall set the maximum tuition to attend the North Carolina School of Science  
3 and Mathematics at the same rate as that for an undergraduate enrolled at the University  
4 of North Carolina at Chapel Hill."

5           **SECTION 2.** Article 4 of Chapter 116 of the General Statutes is amended by  
6 adding a new section to read:

7 **"§ 116-70.2. Tuition.**

8           A student who is, or can be claimed as a dependent by, an upper tax bracket taxpayer  
9 as defined by G.S. 116-146.6 shall pay tuition to attend the school as provided by G.S.  
10 116-146.6."

11           **SECTION 3.** G.S. 116-235(b) is amended by adding a new subdivision to  
12 read:

13           "(4) Tuition. – A student who is, or can be claimed as a dependent by, an  
14 upper tax bracket taxpayer as defined by G.S. 116-146.6 shall pay  
15 tuition to attend the school as provided by G.S. 116-146.6."

16           **SECTION 4.** This act becomes effective July 1, 2001.