

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011**

**H**

**1**

**HOUSE BILL 890**

Short Title:   Extend Temporary Income Tax Surtax. (Public)

---

Sponsors:   Representatives Luebke, Bryant, Wainwright, and Weiss (Primary Sponsors).  
For a complete list of Sponsors, see Bill Information on the NCGA Web Site.

---

Referred to:  Rules, Calendar, and Operations of the House.

---

May 5, 2011

A BILL TO BE ENTITLED  
AN ACT TO EXTEND THE TEMPORARY INCOME TAX MODIFICATIONS.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-130.3B reads as rewritten:

**"§ 105-130.3B. Income tax surtax.**

(a) Surtax. – An income tax surtax is imposed on a taxpayer equal to three percent (3%) of the tax payable by the taxpayer under G.S. 105-130.3 for the taxable year. This tax is in addition to the tax imposed by G.S. 105-130.3 and is due at the time prescribed in G.S. 105-130.17 for filing a corporate income tax return.

(b) Sunset. – This section expires for taxable years beginning on or after January 1, ~~2011~~2013."

**SECTION 2.** G.S. 105-134.2A(b) reads as rewritten:

**"§ 105-134.2A. Income tax surtax.**

(a) Surtax. – An income tax surtax is imposed on a taxpayer equal to a percentage of the tax payable by the taxpayer under G.S. 105-134.2 for the taxable year. This tax is in addition to the tax imposed by G.S. 105-134.2 and is due at the time prescribed in G.S. 105-155 for filing an individual income tax return. The surtax is imposed at the following percentage rates and applies to the tax payable on the taxpayer's North Carolina taxable income:

<b>Filing Status</b>	<b>Over</b>	<b>Up To</b>	<b>Percentage</b>
Married, filing jointly or surviving spouse	\$ 0	\$100,000	0%
	\$100,000	\$250,000	2%
	\$250,000	NA	3%
Head of household	\$ 0	\$ 80,000	0%
	\$ 80,000	\$200,000	2%
	\$200,000	NA	3%
Single	\$ 0	\$ 60,000	0%
	\$ 60,000	\$150,000	2%
	\$150,000	NA	3%
Married, filing separately	\$ 0	\$ 50,000	0%
	\$ 50,000	\$125,000	2%
	\$125,000	NA	3%.

(b) Sunset. – This section expires for taxable years beginning on or after January 1, ~~2011~~2013."



1

**SECTION 3.** This act is effective when it becomes law.