

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011**

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SENATE BILL 759

Short Title: Equal Education Opportunity Tax Credit. (Public)

Sponsors: Senator Graham.

Referred to: Education/Higher Education.

April 20, 2011

A BILL TO BE ENTITLED

1 AN ACT TO STUDY METHODS OF INCREASING EQUALITY OF OPPORTUNITY FOR
2 NONPUBLIC SCHOOL EDUCATION FOR FINANCIALLY CHALLENGED
3 FAMILIES BY ENACTING TAX BENEFITS TO OFFSET TUITION EXPENSES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Study. – The Revenue Laws Study Committee shall study methods of
6 providing tax benefits in a manner and in an amount that effectively offset tuition expenses so
7 as to allow families of low- or moderate-income the opportunity to send their children to
8 nonpublic schools or to public schools that charge tuition. The Committee shall make a report
9 on this issue, including any recommendations or legislative proposals, to the 2012 Regular
10 Session of the 2011 General Assembly upon its convening.

11 **SECTION 2.** In conducting the study described in Section 1 of this act, the
12 Revenue Laws Study Committee cochairs are authorized to appoint an advisory subcommittee
13 and to ask the Local Government Commission to designate an individual to participate in the
14 subcommittee's deliberations in an ex officio, nonvoting capacity. The subcommittee may
15 consist of no more than 10 members and may include no more than four individuals who are
16 not members of the Committee or of the General Assembly.

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