

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

FILED SENATE
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S.B. 592
PRINCIPAL CLERK

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SENATE BILL DRS45259-MCf-136

Short Title: Plug-In Electric Vehicle Tax Credit. (Public)

Sponsors: Senators Garrett, Salvador, and Nickel (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW AN INCOME TAX CREDIT FOR THE PURCHASE OF A NEW
3 PLUG-IN ELECTRIC VEHICLE.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Part 2 of Article 4 of Subchapter I of Chapter 105 of the General
6 Statutes is amended by adding a new section to read:

7 "**§ 105-153.11. Credit for plug-in electric vehicles.**

8 A taxpayer who purchases a new plug-in electric vehicle, as defined in G.S. 20-4.01, is
9 allowed a credit against the tax imposed by this Part equal to three thousand dollars (\$3,000).
10 The credit allowed under this section may not exceed the amount of tax imposed by this Part for
11 the taxable year reduced by the sum of all credits allowed, except payments of tax made by or on
12 behalf of the taxpayer."

13 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,
14 2022.

