

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003**

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**HOUSE DRH30454-SWz-30 (3/22)**

Short Title: Repeal Sunset/Long-Term Care Ins. Tax Cred. (Public)

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Sponsors: Representatives Nye, Clary, Blackwood, and Goforth (Primary Sponsors).

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO REPEAL THE SUNSET ON THE LONG-TERM CARE INSURANCE  
TAX CREDIT, AS RECOMMENDED BY THE HOUSE SELECT COMMITTEE  
ON THE RISING COST OF HEALTH CARE.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 29A.6(d) of S.L. 1998-212 reads as rewritten:

"(d) Subsection (a) of this section is effective for taxable years beginning on or after January 1, 1999, and expires for taxable years beginning on or after January 1, 2004. January 1, 1999. The remainder of this section is effective when it becomes law. G.S. 105-160.3(b)(7), as enacted by this act, is repealed effective for taxable years beginning on or after January 1, 2004."

**SECTION 2.** This act is effective for taxable years beginning on or after January 1, 2004.