

1	2022-2023	\$187,013,453
2	2023-2024	\$207,013,453
3	2024-2025	\$227,013,453
4	2025-2026	\$247,013,453

5 **SECTION 2.(b)** For the 2026-2027 fiscal year and each subsequent fiscal year
6 thereafter, there is appropriated from the General Fund to the Division of Child Development
7 and Early Education the sum of two hundred sixty-seven million thirteen thousand four hundred
8 fifty-three dollars (\$267,013,453) to be used for the North Carolina Partnership for Children, Inc.

9 **SECTION 2.(c)** When developing the base budget, as defined by G.S. 143C-1-1, for
10 each fiscal year specified in this section, the Director of the Budget shall include the appropriated
11 amount specified in this section for that fiscal year.

12 **SECTION 3.** Part 2 of Article 4 of Subchapter I of Chapter 105 of the General
13 Statutes is amended by adding a new section to read:

14 "**§ 105-153.11. Credit for early education professionals.**

15 (a) Credit. – A taxpayer who is an eligible early education teacher or director is allowed
16 a credit against the tax imposed by this Part equal to the sum of the highest applicable
17 sub-subdivision of each of the following:

18 (1) For years of service uninterrupted by more than six months:

19 a. One year of service or more, but less than three years of service: five
20 hundred dollars (\$500.00).

21 b. Three years of service or more, but less than five years of service: one
22 thousand dollars (\$1,000).

23 c. Five years of service or more, but less than seven years of service: one
24 thousand five hundred dollars (\$1,500).

25 d. Seven years of service or more: two thousand dollars (\$2,000).

26 (2) For level of professional educational achievement:

27 a. For eligible child care staff who meets one or more of the
28 sub-sub-subdivisions listed in this sub-subdivision: five hundred
29 dollars (\$500.00).

30 1. Has completed 12 to 18 semester credit hours for which an
31 Early Childhood Certificate issued by the North Carolina
32 Community College System was awarded.

33 2. Has completed at least 12 semester hours of coursework
34 focused on children aged birth to five years old.

35 3. Has completed at least 18 semester hours of general education
36 coursework and at least nine additional semester hours of
37 coursework focused on children aged birth to five years old.

38 b. For eligible child care staff who meets one or more of the
39 sub-sub-subdivisions listed in this sub-subdivision: one thousand
40 dollars (\$1,000).

41 1. Has earned an associate degree in Early Childhood or in
42 another concentration, provided the concentration includes at
43 least 24 semester hours of coursework focused on children
44 aged birth to five years old.

45 2. Has completed at least 60 semester hours of general education
46 coursework for purposes of obtaining a bachelor's degree,
47 provided the completed semester hours include at least 12
48 semester hours of coursework focused on children aged birth
49 to five years old.

