

February 24, 1999

**H 136. EXEMPT CHILD CARE PROPERTY. TO EXEMPT NONPROFIT CHILD CARE CENTERS FROM PROPERTY TAX.** GS 105-278.4 now exempts from property taxes nonprofit educational institutions. This bill amends the definition of "educational institution" to include child care centers and specifies that the operation of a child care center is an educational purpose. The effect of these changes is to accord to nonprofit child care centers the same property tax exemption as is now enjoyed by nonprofit educational institutions.

**Intro. by Insko.**

Ref. to Finance

GS 105

July 8, 1999

**H 136. EXEMPT CHILD CARE PROPERTY.** Intro. 2/24/99. House committee substitute makes the following changes to 1st edition. Changes effective date to taxable years beginning on or after July 1, 2000.