

June 6, 2002

**S 1253. AMEND POLLUTION ABATEMENT TAX EXCLUSION.** *TO PROVIDE THAT CERTAIN ANIMAL WASTE MANAGEMENT SYSTEMS SHALL NOT QUALIFY FOR SPECIAL PROPERTY CLASSIFICATION AND EXCLUSION FROM THE TAX BASE PURSUANT TO G.S. 105-275(8) AND TO DIRECT THE REVENUE LAWS STUDY COMMITTEE TO STUDY ISSUES RELATED TO THE TAX EXCLUSION, AS RECOMMENDED BY THE ENVIRONMENTAL REVIEW COMMISSION.* Amends G.S. 105-275(8) to provide that exclusion from property tax for animal waste systems applies only if Environmental Management Comm'n determines that system will eliminate discharge of waste to surface water and groundwater through direct discharge or runoff; substantially eliminate atmospheric emissions of ammonia; substantially eliminate emission of odor detectable beyond the tract of land on which swine farm is located; substantially eliminate release of disease-transmitting vectors and airborne pathogens; and substantially eliminate nutrient and heavy metal contamination of soil and groundwater. Requires Revenue Laws Study Committee to study issues relating to application of animal waste system exemption from property taxation and report to 2003 General Assembly. Amendment to G.S. 105-275(8) applies to taxes imposed for taxable years beginning on or after July 1, 2002.

**Intro. by Odom.**

Ref. to Finance	GS 105, STUDY
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July 24, 2002

**S 1253. AMEND POLLUTION ABATEMENT TAX EXCLUSION.** Intro. 6/6/02. Senate committee substitute makes the following changes to 1st edition. Makes technical changes only.

September 11, 2002

**SL 2002-104 (S 1253). AMEND POLLUTION ABATEMENT TAX EXCLUSION.** *AN ACT TO PROVIDE THAT CERTAIN ANIMAL WASTE MANAGEMENT SYSTEMS SHALL NOT QUALIFY FOR SPECIAL PROPERTY CLASSIFICATION AND EXCLUSION FROM THE TAX BASE PURSUANT TO GS 105-275(8) AND TO DIRECT THE REVENUE LAWS STUDY COMMITTEE TO STUDY ISSUES RELATED TO THE TAX EXCLUSION, AS RECOMMENDED BY THE ENVIRONMENTAL REVIEW COMMISSION.* Summarized in *Daily Bulletin* 7/6/02 AND 7/24/02. Enacted September 6, 2002. This act is effective when it becomes law. Section 1 of this act applies to taxes imposed for taxable years beginning on or after July 1, 2002.