

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

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SENATE BILL 485
PROPOSED COMMITTEE SUBSTITUTE S485-PCS85245-LB-75

Short Title: UNC/Report/E-Commerce/Improvements.

(Public)

Sponsors:

Referred to:

March 28, 2013

1 A BILL TO BE ENTITLED
2 AN ACT TO ELIMINATE A DUPLICATIVE REPORTING REQUIREMENT REGARDING
3 PERSONAL SERVICE CONTRACTS FOR THE UNIVERSITY OF NORTH
4 CAROLINA, TO ALLOW THE BOARD OF GOVERNORS TO PROVIDE FOR THE
5 IMPLEMENTATION AND EXPANSION OF E-COMMERCE INFRASTRUCTURE,
6 AND TO CLARIFY THE PROPERTY TAX STATUS OF CERTAIN IMPROVEMENTS
7 ON UNIVERSITY LANDS THAT ARE OWNED BY CERTAIN SOCIAL
8 ORGANIZATIONS.

9 The General Assembly of North Carolina enacts:

10 **SECTION 1.** G.S. 143-64.70 is amended by adding a new subsection to read:

11 "(c) This section does not apply to The University of North Carolina."

12 **SECTION 2.** G.S. 116-40.22 is amended by adding a new subsection to read:

13 "(e) Electronic Commerce. – The Board of Governors may provide for the
14 implementation and expansion of electronic commerce infrastructure and capabilities among
15 the various constituent institutions, allowing for the contracting with service providers
16 specializing in the institutions of higher learning arena, primarily to allow for increased
17 efficiencies, technical capabilities, uniformity, and best practices of the contemplated service
18 providers, including the frequency of payment remittance and compliance with requirements of
19 the payment industry standards."

20 **SECTION 3.(a)** G.S. 105-275 is amended by adding a new subdivision to read:

21 "**§ 105-275. Property classified and excluded from the tax base.**

22 The following classes of property are designated special classes under Article V, Sec. 2(2),
23 of the North Carolina Constitution and are excluded from tax:

24 ...

25 (19a) Improvements to real property that are (i) owned by social fraternities,
26 sororities, and similar college, university, or high school organizations and
27 (ii) located on land owned by or allocated to The University of North
28 Carolina or one of its constituent institutions.

29"

30 **SECTION 3.(b)** This section is effective for taxes imposed for taxable years
31 beginning on or after July 1, 2013.

32 **SECTION 4.** Except as provided herein, this act is effective when it becomes law.

