

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE DRS25166-MC-32 (01/27)

Short Title: Religious Orgs: Clarify Prop. Tax Exemption. (Public)

Sponsors: Senator Daniel (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO CLARIFY THAT RELIGIOUS ORGANIZATIONS ARE EXEMPT FROM
3 PROPERTY TAX.
4 The General Assembly of North Carolina enacts:
5 SECTION 1. G.S. 105-278.3(c) reads as rewritten:
6 "§ 105-278.3. Real and personal property used for religious purposes.
7 (c) The following agencies, when the other requirements of this section are met, may
8 obtain exemption for their properties:
9 (1) A congregation, parish, mission, or similar local unit of a church or religious
10 body;~~or~~
11 (2) A conference, association, presbytery, diocese, district, synod, or similar unit
12 comprising local units of a church or religious ~~body~~body; or
13 (3) Any other bona fide religious organization, including those recognized by
14 the Internal Revenue Service under section 501(c)(3) of the Code."
15 SECTION 2. This act is effective for taxes imposed for taxable years beginning on
16 or after July 1, 2015.

