

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2019

FILED SENATE  
Apr 3, 2019  
S.B. 578  
PRINCIPAL CLERK

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SENATE BILL DRS45235-MCf-93

Short Title: Exempt Farm Equipment From Property Tax. (Public)

Sponsors: Senator Sawyer (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE A PROPERTY TAX EXEMPTION FOR FARM EQUIPMENT.  
3 The General Assembly of North Carolina enacts:  
4 **SECTION 1.** G.S. 105-275 is amended by adding a new subdivision to read:  
5 "(37a) Eighty percent (80%) of the appraised value of tangible personal property that  
6 is owned by a qualifying farmer and was exempt from sales and use tax  
7 pursuant to G.S. 105-164.13E."  
8 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on  
9 or after July 1, 2019.



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