

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 1991

CHAPTER 926  
SENATE BILL 811

AN ACT CONCERNING PROPERTY OWNED BY A NONPROFIT  
EDUCATIONAL INSTITUTION AND USED FOR SPORTS OR RECREATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-278.4(f) reads as rewritten:

"(f) An educational purpose within the meaning of this section is one that has as its objective the education or instruction of human beings; it comprehends the transmission of information and the training or development of the knowledge or skills of individual persons. The operation of a golf course, a tennis court, a sports arena, a similar sport property, or a similar recreational sport property for the use of students or faculty is also an educational purpose, regardless of the extent to which the property is also available to and patronized by the general public."

Sec. 2. This act is effective upon ratification and applies to taxes imposed for taxable years beginning on or after July 1, 1992.

In the General Assembly read three times and ratified this the 10th day of July, 1992.

James C. Gardner  
President of the Senate

Daniel Blue, Jr.  
Speaker of the House of Representatives