

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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HOUSE DRH80130-MC-92 (3/5)

Short Title: Day Care Center Property Tax Exclusion. (Public)

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Sponsors: Representative Faison.

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Referred to:

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1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE A MORATORIUM ON THE COLLECTION OF PROPERTY  
3 TAXES FROM CERTAIN QUALIFYING DAY CARE CENTERS.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-275 reads as rewritten:

6 "§ 105-275. Property classified and excluded from the tax base.

7 The following classes of property are hereby designated special classes under  
8 authority of Article V, Sec. 2(2), of the North Carolina Constitution and shall not be  
9 listed, appraised, assessed, or taxed:

10 (1) Repealed by Session Laws 1987, c. 813, s. 5.

11 ...

12 (20a) Real and personal property used as a day care center that satisfies both  
13 of the following conditions:

14 a. Owned and operated by a church association.

15 b. Located in a county with 15 or fewer licensed child day care  
16 facilities and an average of more than 200 children in  
17 subsidized day care during the State fiscal year as reported in  
18 the 2004 report to the Department of Health and Human  
19 Services.

20 ...."

21 SECTION 2. This act is effective for taxes imposed for taxable years  
22 beginning on or after July 1, 2001, and expires June 30, 2011.