

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

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**HOUSE BILL 685  
Committee Substitute Favorable 4/30/07  
Third Edition Engrossed 8/1/07**

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

Sponsors:

Referred to:

March 15, 2007

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

The General Assembly of North Carolina enacts:

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

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

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

(1) Repealed by Session Laws 1987, c. 813, s. 5.

...

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

- a. Owned and operated by a non-profit entity.
- b. Located in a county with 15 or fewer licensed child day care facilities and an average of more than 200 children in subsidized day care during the State fiscal year as reported in the 2004 report to the Department of Health and Human Services.

...."

**SECTION 2.** This act is effective for taxes imposed for taxable years beginning on or after July 1, 2007, and expires June 30, 2010.