

§ 143B-135.211. Tax exemption for gifts to North Carolina Zoological Park.

All gifts made to the North Carolina Zoological Park for the purposes of this Part shall be exempt from every form of taxation including, but not by the way of limitation, ad valorem, intangible, gift, inheritance and income taxation. Proceeds from the sale of any property acquired under the provisions of this Part shall be deposited in the North Carolina State treasury and shall be credited to the North Carolina Zoological Park. (1969, c. 1104, s. 9; 1973, c. 1262, s. 85; 2015-241, ss. 14.30(j), (q).)