

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2009

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HOUSE BILL 594

Short Title: Increase Disabled Vet Property Tax Exclusion. (Public)

Sponsors: Representatives Coates, Steen, Williams, Lucas (Primary Sponsors); Allen, Barnhart, Bell, Braxton, Burr, Burris-Floyd, Cole, Current, Dickson, Dockham, Dollar, England, Faison, Farmer-Butterfield, Frye, Glazier, Goforth, Goodwin, Grady, Guice, Hall, Harrison, Holliman, Howard, Hughes, Hurley, Johnson, Jones, Justice, Justus, Killian, Lewis, Martin, McElraft, McLawhorn, Mills, Moore, Neumann, Pierce, Randleman, Sager, Setzer, Spear, Stam, Stevens, Tarleton, Tillis, Underhill, Wainwright, and E. Warren.

Referred to: Homeland Security, Military, and Veterans Affairs, if favorable, Finance.

March 16, 2009

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE DISABLED VETERAN PROPERTY TAX HOMESTEAD EXCLUSION.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-277.1C(a), as enacted by S.L. 2008-107, reads as rewritten:

"(a) Exclusion. – A permanent residence owned and occupied by an owner who is a North Carolina resident and who is an honorably discharged disabled veteran or the unmarried surviving spouse of an honorably discharged disabled veteran is designated a special class of property under Article V, Section 2(2) of the North Carolina Constitution and is taxable in accordance with this section. The first ~~forty five thousand dollars (\$45,000)~~ sixty-five thousand dollars (\$65,000) of appraised value of the residence is excluded from taxation. An owner who receives an exclusion under this section may not receive other property tax relief."

**SECTION 2.** This act is effective for taxable years beginning on or after July 1, 2009.

