

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE BILL 779

Short Title: Religious Orgs./ Clarify Prop. Tax Exemption. (Public)

Sponsors: Senators Jacumin; Allran and Shaw.

Referred to: Finance.

March 25, 2009

1 A BILL TO BE ENTITLED
2 AN ACT TO CLARIFY THAT RELIGIOUS ORGANIZATIONS ARE EXEMPT FROM
3 PROPERTY TAX.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-278.3(c) reads as rewritten:

6 "**§ 105-278.3. Real and personal property used for religious purposes.**

7 ...

8 (c) The following agencies, when the other requirements of this section are met, may
9 obtain exemption for their properties:

10 (1) A congregation, parish, mission, or similar local unit of a church or religious
11 body; ~~or~~

12 (2) A conference, association, presbytery, diocese, district, synod, or similar unit
13 comprising local units of a church or religious ~~body.~~ body; or

14 (3) A religious organization recognized by the Internal Revenue Service under
15 section 501(c)(3) of the Code."

16 **SECTION 2.** This act is effective for property taxes imposed for taxable years
17 beginning on or after January 1, 2009.

