

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

H.B. 112
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HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH30048-Baf-2

Short Title: Consider Honey Sales as Income for PUV. (Public)

Sponsors: Representative Wheatley.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO CONSIDER THE SALE OF HONEY AS QUALIFYING GROSS INCOME FOR
3 PURPOSES OF THE PRESENT-USE VALUE PROGRAM FOR AGRICULTURAL
4 LAND.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-277.3(a)(1) reads as rewritten:

7 "(1) Agricultural land. – Individually owned agricultural land consisting of one or
8 more tracts, one of which satisfies the requirements of this subdivision. For
9 agricultural land used as a farm for aquatic species, as defined in
10 G.S. 106-758, the tract must meet the income requirement for agricultural land
11 and must consist of at least five acres in actual production or produce at least
12 20,000 pounds of aquatic species for commercial sale annually, regardless of
13 acreage. For all other agricultural land, the tract must meet the income
14 requirement for agricultural land and must consist of at least 10 acres that are
15 in actual production. Land in actual production includes land under
16 improvements used in the commercial production or growing of crops, plants,
17 or animals.

18 To meet the income requirement, agricultural land must, for the three years
19 preceding January 1 of the year for which the benefit of this section is claimed,
20 have produced an average gross income of at least one thousand dollars
21 (\$1,000). Gross income includes income from the sale of the agricultural
22 products produced from the land, grazing fees for livestock, the sale of bees
23 or products derived from ~~beehives other than honey~~, ~~beehives~~, any payments
24 received under a governmental soil conservation or land retirement program,
25 and the amount paid to the taxpayer during the taxable year pursuant to P.L.
26 108-357, Title VI, Fair and Equitable Tobacco Reform Act of 2004."

27 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on
28 or after July 1, 2023.

