

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1421
SENATE BILL 1335

AN ACT TO DEFINE "RELIGIOUS PURPOSE" TO INCLUDE RESIDENCES OF
MINISTERS ASSIGNED TO OR SERVING A CONFERENCE, ASSOCIATION,
PRESBYTERY, DIOCESE, DISTRICT, SYNOD OR SIMILAR CHURCH UNIT.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-278.3, as the same appears in the 1973 Supplement to 1972 Replacement Volume 2D of the General Statutes, is hereby amended by rewriting the third sentence of subsection (d)(1) thereof to read as follows:

"Within the meaning of this section, the ownership and maintenance of a general or promotional office or headquarters by an owner listed in subdivision (2) of subsection (c), above, is a religious purpose and the ownership and maintenance of residences for clergy, rabbis, priests or nuns assigned to or serving a congregation, parish, mission or similar local unit, or a conference, association, presbytery, diocese, district, synod, province or similar unit of a church or religious body or residences for clergy on furlough or unassigned, is also a religious purpose."

Sec. 2. This act shall become effective with respect to taxable years beginning on and after January 1, 1974.

In the General Assembly read three times and ratified, this the 13th day of April, 1974.