

NORTH CAROLINA GENERAL ASSEMBLY
1977 SESSION

CHAPTER 867
HOUSE BILL 1093

AN ACT TO PERMIT RELIGIOUS INSTITUTIONS TO ALLOW THEIR PARKING LOTS
TO BE USED BY THE PUBLIC WITHOUT REDUCING THEIR PROPERTY TAX
EXEMPTION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-278.3, as it appears in the 1975 Cumulative Supplement to 1972 Replacement Volume 2D of the General Statutes, is amended by adding a new subsection to be designated (g) and to read as follows:

"(g) Notwithstanding the exclusive-use requirement of subsection (a), above, any parking lot wholly owned by an agency listed in subsection (c), above, may be used for parking without removing the tax exemption granted in this section; provided, the total charge for said uses shall not exceed that portion of the actual maintenance expenditures for the parking lot reasonably estimated to have been made on account of said uses. This subsection shall apply beginning with the taxable year that commences on January 1, 1978."

Sec. 2. This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 1st day of July, 1977.