

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 643
HOUSE BILL 502

AN ACT TO AMEND G.S. 105-275 CONCERNING EXCLUSIONS FROM THE PROPERTY TAX BASE FOR POLLUTION CONTROL PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. Chapter 1244 of the 1981 Session Laws (1982 Regular Session) is repealed and the provisions of G.S. 105- 275(8) as they existed on December 31, 1982, are reenacted.

Sec. 2. G.S. 105-275(8) is amended by adding a new subpart c. to read:

"c. Tangible personal property that is used exclusively, or if being installed, is to be used exclusively, for the prevention or reduction of cotton dust inside a textile plant for the protection of the health of the employees of the plant, in accordance with occupational safety and health standards adopted by the State of North Carolina pursuant to Article 16 of G. S. Chapter 95. The Department of Revenue shall adopt guidelines to assist the tax supervisors in administering this exclusion."

Sec. 3. This act is effective upon ratification and applies to taxable years beginning on and after January 1, 1983. Property meeting all of the conditions for exclusion under this act except the requirement of a permit or certificate, shall be eligible for the exclusion for 1983 if the owner of the property has filed a timely application for exclusion, and secures from the Environmental Management Commission and furnishes to the tax supervisor within 180 days after the date of the ratification of this act a copy of a permit or certificate as described in G.S. 105-275(8)a.

In the General Assembly read three times and ratified, this the 30th day of June, 1983.