

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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SENATE BILL 790

Short Title: Study Sound Management Program for Forestland. (Public)

Sponsors: Senator Berger of Rockingham.

Referred to: Rules and Operations of the Senate.

March 23, 2005

A BILL TO BE ENTITLED

1 AN ACT TO REQUIRE THE PROPERTY TAX SUBCOMMITTEE OF THE
2 REVENUE LAWS STUDY COMMITTEE TO STUDY THE SOUND
3 MANAGEMENT PROGRAM FOR FORESTLAND REQUIRED BY THE
4 PRESENT-USE VALUE PROPERTY TAX LAWS.
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6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** The Property Tax Subcommittee of the Revenue Laws Study
8 Committee shall study the need for providing owners of forestland more flexibility in
9 demonstrating that their forestland is operated under a sound management program as
10 required by G.S. 105-277.3(g) in order to qualify for present-use value property tax
11 status. The Subcommittee shall report its findings and recommendations to the Revenue
12 Laws Study Committee. The Revenue Laws Study Committee shall make an interim
13 report of its findings and recommendations to the 2006 Regular Session of the 2005
14 General Assembly and shall make a final report of its findings and recommendations to
15 the 2007 General Assembly.

16 **SECTION 2.** This act is effective when it becomes law.