

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025**

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**HOUSE BILL 299**

Short Title: Increase Disabled Veteran Prop Tax Benefit. (Public)

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Sponsors: Representatives Goodwin, Winslow, Pike, and Carson Smith (Primary Sponsors).

*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

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Referred to: Homeland Security and Military and Veterans Affairs, if favorable, Finance, if favorable, Rules, Calendar, and Operations of the House

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March 6, 2025

A BILL TO BE ENTITLED

1 AN ACT TO INCREASE THE DISABLED VETERAN PROPERTY TAX HOMESTEAD  
2 EXCLUSION.  
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4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-277.1C(a) reads as rewritten:

6 "(a) Classification. – A permanent residence owned and occupied by a qualifying owner  
7 is designated a special class of property under Article V, Section 2(2) of the North Carolina  
8 Constitution and is taxable in accordance with this section. The first ~~forty-five~~fifty-four thousand  
9 dollars ~~(\$45,000)~~(\$54,000) of appraised value of the residence is excluded from taxation. A  
10 qualifying owner who receives an exclusion under this section may not receive other property  
11 tax relief."

12 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on  
13 or after July 1, 2025.

