

§ 38A-3. Exclusions.

For purposes of this Chapter, the term "charge" does not include:

- (1) Any contribution in kind, services or cash contributed by a person, legal entity, nonprofit organization, or governmental entity other than the owner, whether or not sanctioned or solicited by the owner, the purpose of which is to (i) remedy damage to land caused by educational or recreational use; (ii) provide warning of hazards on, or remove hazards from, land used for educational or recreational purposes; or (iii) pay expenses related to the use of land for a recreational or educational purpose.
- (2) Unless otherwise agreed in writing or otherwise provided by the State or federal tax codes, any property tax abatement or relief received by the owner from the State or local taxing authority in exchange for the owner's agreement to open the land for educational or recreational purposes.
- (3) Dues or fees charged by an individual, group, club, partnership, corporation, or governmental entity sponsoring the educational or recreational use when (i) the sponsor is operating as a nonprofit or in a nonprofit capacity and (ii) the dues or fees are used to pay expenses relating to the educational or recreational use or to raise funds to support the sponsor's mission. (1995, c. 308, s. 1; 2013-265, s. 3.4.)