

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

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**HOUSE BILL 1216**

Short Title: Exempt Office Equipment from Property Tax. (Public)

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Sponsors: Representatives Allred; and Starnes.

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Referred to: Commerce, Small Business, and Entrepreneurship, if favorable, Finance.

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April 8, 2009

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT OFFICE EQUIPMENT FROM PROPERTY TAX.  
3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** G.S. 105-275 is amended by adding a new subdivision to read:  
5 "**§ 105-275. Property classified and excluded from the tax base.**

6 The following classes of property are hereby designated special classes under authority of  
7 Article V, Sec. 2(2), of the North Carolina Constitution and shall not be listed, appraised,  
8 assessed, or taxed:

9 ...

10 (46) Office equipment and office furniture owned and used by a business with 25  
11 or fewer employees."

12 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on  
13 or after July 1, 2009.

