

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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HOUSE DRH50262-MC-131 (03/15)

Short Title: Exempt Commercial Fishing Boats. (Public)

Sponsors: Representative Iler.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT COMMERCIAL FISHING BOATS 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 designated special classes under Article V, Sec. 2(2),
7 of the North Carolina Constitution and are excluded from tax:
8 ...
9 (46) Fishing boats used primarily for a commercial fishing operation, as defined
10 in G.S. 113-168."
11 SECTION 2. This act is effective for taxes imposed for taxable years beginning on
12 or after July 1, 2011.

