

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

**H.B. 845**  
**Apr 14, 2015**  
**HOUSE PRINCIPAL CLERK**

H

D

HOUSE DRH20271-RB-19 (03/31)

Short Title: Exempt Property Owned or Leased by Tribe. (Public)

Sponsors: Representatives West and Hager (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT REAL AND PERSONAL PROPERTY LOCATED ON TRIBAL  
3 LANDS FROM PROPERTY TAX REGARDLESS OF OWNERSHIP.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-275 is amended by adding a new subdivision to read:

6 "**§ 105-275. Property classified and excluded from the tax base.**

7 The following classes of property are designated special classes under Article V, Sec. 2(2),  
8 of the North Carolina Constitution and are excluded from tax:

9 ...

10 (48) Real and personal property located on lands held in trust by the United  
11 States for the Eastern Band of the Cherokee Indians, regardless of  
12 ownership."

13 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on  
14 or after July 1, 2015.

