

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

H.B. 100
Feb 11, 2025
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH40079-Baf-4

Short Title: Expand Religious Property Tax Exemption. (Public)

Sponsors: Representative Pyrtle.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXPAND THE PROPERTY TAX EXEMPTION FOR REAL PROPERTY USED
3 FOR RELIGIOUS PURPOSES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-278.3(g) reads as rewritten:

6 "(g) The following exceptions apply to the exclusive-use requirement of subsection (a) of
7 this section:

8 ...

9 (4) Undeveloped land acquired by an agency listed in subsection (c) of this
10 section with contiguous land exempt under this section is exempt from
11 taxation for a period not to exceed five years if (i) it does not exceed two
12 hundred percent (200%) of the contiguous land owned by the agency currently
13 exempt under this section and (ii) the agency certifies that within five years of
14 acquiring the undeveloped land it will either begin to use the land wholly and
15 exclusively for religious purposes or begin to develop the land in a manner
16 which is intended to be wholly and exclusively used by the agency for
17 religious purposes upon completion. If the certification requirements are not
18 met, the land is subject to discovery pursuant to G.S. 105-312."

19 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on
20 or after July 1, 2026.

