

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 811  
Finance Committee Substitute Adopted 5/29/91  
House Committee Substitute Favorable 7/7/92  
Fourth Edition Engrossed 7/9/92

Short Title: Property Tax/Educational Institutions.

(Public)

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Sponsors:

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Referred to:

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April 24, 1991

1 A BILL TO BE ENTITLED  
2 AN ACT CONCERNING PROPERTY OWNED BY A NONPROFIT  
3 EDUCATIONAL INSTITUTION AND USED FOR SPORTS OR RECREATION.  
4 The General Assembly of North Carolina enacts:  
5 Section 1. G.S. 105-278.4(f) reads as rewritten:  
6 "(f) An educational purpose within the meaning of this section is one that has as  
7 its objective the education or instruction of human beings; it comprehends the  
8 transmission of information and the training or development of the knowledge or skills  
9 of individual persons. The operation of a golf course, a tennis court, a sports arena, a  
10 similar sport property, or a similar recreational sport property for the use of students or  
11 faculty is also an educational purpose, regardless of the extent to which the property is  
12 also available to and patronized by the general public."  
13 Sec. 2. This act is effective upon ratification and applies to taxes imposed for  
14 taxable years beginning on or after July 1, 1992.