

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025**

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HOUSE BILL 100

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

Sponsors: Representatives Pyrtle, Sauls, N. Jackson, and Scott (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Housing and Development, if favorable, Finance, if favorable, Rules, Calendar,
and Operations of the House

February 12, 2025

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

The General Assembly of North Carolina enacts:

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

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

...

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

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



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