

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011**

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**HOUSE BILL 747**

Short Title: Exempt Commercial Fishing Boats. (Public)

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Sponsors: Representative Iler (Primary Sponsor).  
For a complete list of Sponsors, see Bill Information on the NCGA Web Site.

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Referred to: Commerce and Job Development, if favorable, Finance.

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April 7, 2011

A BILL TO BE ENTITLED

AN ACT TO EXEMPT COMMERCIAL FISHING BOATS FROM PROPERTY TAX.

The General Assembly of North Carolina enacts:

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

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

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

...

(46) Fishing boats used primarily for a commercial fishing operation, as defined in G.S. 113-168."

**SECTION 2.** This act is effective for taxes imposed for taxable years beginning on or after July 1, 2011.

