

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1999**

**H**

**1**

HOUSE BILL 1700

Short Title: LRC Study Homestead Exemption.

(Public)

---

Sponsors: Representatives Warner, Hurley; Arnold, Barefoot, Bonner, Bridgeman, Cole, Davis, Ford, Gibson, Gillespie, Gulley, Hill, Jarrell, Justus, McAllister, McLawhorn, Oldham, Pope, Saunders, Sossamon, Thompson, Wainwright, Warwick, and Weiss.

---

Referred to: Rules, Calendar, and Operations of the House.

---

May 25, 2000

A BILL TO BE ENTITLED

1  
2 AN ACT TO APPROPRIATE FUNDS TO THE LEGISLATIVE RESEARCH  
3 COMMISSION FOR A STUDY OF THE HOMESTEAD EXEMPTION,  
4 ESPECIALLY THE ISSUE OF EXCLUDING SOCIAL SECURITY BENEFITS  
5 FROM THE DEFINITION OF INCOME FOR THE PURPOSES OF QUALIFYING  
6 FOR THE HOMESTEAD EXEMPTION.

7 The General Assembly of North Carolina enacts:

8       Section 1. There is appropriated from the General Fund to the General  
9 Assembly the sum of seven thousand dollars (\$7,000) for the 2000-2001 fiscal year to be  
10 used by the Legislative Research Commission to conduct a study of the property tax  
11 homestead exemption, which allows a partial property tax exemption for the residences  
12 of elderly and disabled individuals with gross income of less than fifteen thousand dollars  
13 (\$15,000). The Legislative Research Commission shall analyze the extent to which many  
14 citizens are denied the benefit of the homestead exemption because social security  
15 benefits are included in the definition of gross income. The Commission shall report its  
16 findings and recommendations on this issue to the 2001 General Assembly by February  
17 1, 2001.

18       Section 2. This act becomes effective July 1, 2000.