



CHAPTER 160A
ARTICLE 20 - INTERLOCAL COOPERATION

N.C.G.S. § 160A-479.14.

Tax exemption.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 780, s. 1 — first act in the lineage	RETRIEVED 21 September 2026, 06:39 UTC	SOURCE FINGERPRINT 1fcd34aa42a0e83ee39be66d - a4b60e00bf277bf901f1d47e - 6108abd07624ba3d
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- § 160A-479.14(a)

The property of an authority, both real and personal, its acts, activities and income shall be exempt from any tax or tax obligation; in the event of any lease of authority property, or other arrangement which amounts to a leasehold interest, to a private party, this exemption shall not apply to the value of such leasehold interest nor shall it apply to the income of the lessee.
- § 160A-479.14(b)

Otherwise, however, for the purpose of taxation, when property of an authority is leased to private parties solely for the purpose of an authority, the acts and activities of an authority for the purpose of exemption of the lessee shall be considered as the acts and activities of the private parties.
- § 160A-479.14(c)

The interest on revenue bonds or notes issued by an authority shall be exempt from State taxes.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
1 ACT

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1989			1990
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-479.14 (1989).

PINPOINT

N.C. Gen. Stat. § 160A-479.14(a) (1989).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1989, c. 780, s. 1.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

