

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

H

D

HOUSE BILL 91  
Committee Substitute Favorable 3/11/25  
PROPOSED SENATE COMMITTEE SUBSTITUTE H91-PCS30468-CJf-14

Short Title: Define Armed Forces/Religious Prop. Tax Excl.

(Public)

Sponsors:

Referred to:

February 12, 2025

A BILL TO BE ENTITLED  
AN ACT TO AMEND THE DEFINITION OF THE TERM "ARMED FORCES" OF THE  
UNITED STATES TO INCLUDE THE NEWLY ESTABLISHED UNITED STATES  
SPACE FORCE, TO MAKE CONFORMING CHANGES TO RELEVANT STATUTES  
RELATED TO THE MILITARY, TO EXTEND THE LOOKBACK PERIOD FOR  
CERTAIN LATE APPLICATIONS FOR PROPERTY TAX EXEMPTION, AND TO  
ALLOW THE RELEASE OF TAXES LEVIED AGAINST CERTAIN PROPERTY.

The General Assembly of North Carolina enacts:

**PART I. "ARMED FORCES" TO INCLUDE UNITED STATES SPACE FORCE**

**SECTION 1.1.** G.S. 17C-10.1 reads as rewritten:

**"§ 17C-10.1. Certification of military service members and veterans with law enforcement training and experience.**

...

(g) As used in this section, the following terms mean:

- (1) Branches of military service. – The United States Armed Forces: Air Force; Army; ~~Marine~~; Marine Corps; Navy; Space Force; active, reserve, Air/Army National Guard components; and the Coast Guard.

...."

**SECTION 1.2.** G.S. 58-58-335 reads as rewritten:

**"§ 58-58-335. Definitions.**

As used in this Part:

...

- (1a) "Armed Forces" means all components of the United States Army, Navy, Air Force, Marine Corps, Space Force, and Coast Guard.

...."

**SECTION 1.3.** G.S. 116-143.3 reads as rewritten:

**"§ 116-143.3. Tuition of qualifying federal services members and their spouses and dependents.**

(a) Definitions. – The following definitions apply in this section:

...

- (2) Armed Forces. – The United States Air Force, Army, Coast Guard, Marine Corps, Space Force, and Navy; the North Carolina National Guard; and any reserve component of the foregoing.

...."



\* H 9 1 - P C S 3 0 4 6 8 - C J F - 1 4 \*

**SECTION 1.4.** G.S. 116-235 reads as rewritten:

**"§ 116-235. Board of Trustees; additional powers and duties.**

...

(b) Students. –

(1) Admission of Students. – The School shall admit students in accordance with criteria, standards, and procedures established by the Board of Trustees. To be eligible to be considered for admission, an applicant must be either a legal resident of the State, as defined by G.S. 116-143.1(a)(1), or a student whose parent is an active duty member of the Armed Forces, as defined by ~~G.S. 116-143.3(2)~~, G.S. 116-143.3(a)(2), who is abiding in this State incident to active military duty at the time the application is submitted, provided the student shares the abode of that parent; eligibility to remain enrolled in the School shall terminate at the end of any school year during which a student becomes a nonresident of the State. The Board of Trustees shall ensure, insofar as possible without jeopardizing admission standards, that an equal number of qualified applicants is admitted to the program and to the residential summer institutes in science and mathematics from each of North Carolina's congressional districts. In no event shall the differences in the number of qualified applicants offered admission to the program from each of North Carolina's congressional districts be more than two and one-half percentage points from the average number per district who are offered admission.

...."

**SECTION 1.5.** G.S. 143B-1224 reads as rewritten:

**"§ 143B-1224. Definitions.**

As used in this Part the terms defined in this section shall have the following meaning:

...

(2) "Armed Forces" means the United States Army, Navy, Marine Corps, Air Force, Space Force, and Coast Guard, including their reserve components.

...."

## **PART II. CONFORMING CHANGES**

**SECTION 2.1.** G.S. 1-82 reads as rewritten:

**"§ 1-82. Venue in all other cases.**

In all other cases the action must be tried in the county in which the plaintiffs or the defendants, or any of them, reside at its commencement, or if none of the defendants reside in the State, then in the county in which the plaintiffs, or any of them, reside; and if none of the parties reside in the State, then the action may be tried in any county which the plaintiff designates in the plaintiff's summons and complaint, subject to the power of the court to change the place of trial, in the cases provided by statute; provided that any person who has resided on or been stationed in a United States Army, Navy, Marine Corps, Coast Guard, Space Force, or Air Force installation or reservation within this State for a period of one (1) year or more next preceding the institution of an action shall be deemed a resident of the county within which such installation or reservation, or part thereof, is situated and of any county adjacent to such county where such person stationed at such installation or reservation lives in such adjacent county, for the purposes of this section. The term person shall include military personnel and the spouses and dependents of such personnel."

**SECTION 2.2.** G.S. 14-395 is repealed.

**SECTION 2.3.** G.S. 45-21.12A reads as rewritten:

**"§ 45-21.12A. Power of sale barred during periods of military service.**

...

(d) Definitions. – The following definitions apply in this section:

(1) Military service. –

a. In the case of a member of the United States Army, Navy, Air Force, Marine Corps, Space Force, or Coast Guard:

...."

**SECTION 2.4.** G.S. 47-81.2 reads as rewritten:

**"§ 47-81.2. Before United States Army, etc., officers, and other service members.**

In all cases where instruments and writings have been proved or acknowledged before any commissioned officer of the United States Army, Navy, Air Force, Marine Corps, Space Force, or Coast Guard or any officer of the United States Merchant Marine having the rank of lieutenant, senior grade, or higher, such proofs or acknowledgments, where valid in other respects, are hereby ratified, confirmed and declared valid. All proofs or acknowledgments made by any military personnel authorized by the Congress of the United States are hereby ratified, confirmed, and declared valid and shall not require the affixation of a seal where valid in other respects."

**SECTION 2.5.** G.S. 50-18 reads as rewritten:

**"§ 50-18. Residence of military personnel; payment of defendant's travel expenses by plaintiff.**

In any action instituted and prosecuted under this Chapter, allegation and proof that the plaintiff or the defendant has resided or been stationed at a United States Army, Navy, Marine Corps, Coast Guard, Space Force, or Air Force installation or reservation or any other location pursuant to military duty within this State for a period of six months next preceding the institution of the action shall constitute compliance with the residence requirements set forth in this Chapter; provided that personal service is had upon the defendant or service is accepted by the defendant, within or without the State as by law provided.

...."

**SECTION 2.6.** G.S. 50A-351 reads as rewritten:

**"§ 50A-351. Definitions.**

The following definitions apply in this Article:

...

(18) Uniformed service. – Service which includes (i) the active and reserve components of the United States Army, Navy, Air Force, Marine Corps, Space Force, or Coast ~~Guard of the United States;~~ Guard; (ii) the Merchant Marine, the commissioned corps of the Public Health Service, or the commissioned corps of the National Oceanic and Atmospheric Administration of the United States; or (iii) the National Guard."

**SECTION 2.7.** G.S. 88B-25 reads as rewritten:

**"§ 88B-25. Exemptions.**

The following persons are exempt from the provisions of this Chapter while engaged in the proper discharge of their professional duties:

...

(4) Commissioned medical or surgical officers of the United States Army, Air Force, Navy, ~~Marine,~~ Marine Corps, Space Force, or Coast Guard.

...."

**SECTION 2.8.** G.S. 115C-12 reads as rewritten:

**"§ 115C-12. Powers and duties of the Board generally.**

The general supervision and administration of the free public school system shall be vested in the State Board of Education. The State Board of Education shall establish all needed rules and regulations for the system of free public schools, subject to laws enacted by the General Assembly. In accordance with Sections 7 and 8 of Article III of the North Carolina Constitution, the Superintendent of Public Instruction, as an elected officer and Council of State member, shall administer all needed rules and regulations adopted by the State Board of Education through the

Department of Public Instruction. The powers and duties of the State Board of Education are defined as follows:

...

- (18) Duty to Develop and Implement a Uniform Education Reporting System, Which Shall Include Standards and Procedures for Collecting Fiscal and Personnel Information. –

...

- f. The State Board of Education shall develop a process for local school administrative units to annually identify enrolled military-connected students using the Uniform Education Reporting System. The identification of military-connected students shall not be used for the purposes of determining school achievement, growth, and performance scores as required by G.S. 115C-12(9)c1. The identification of military-connected students is not a public record within the meaning of G.S. 132-1 and shall not be made public by any person, except as permitted under the provisions of the Family Educational and Privacy Rights Act of 1974, 20 U.S.C. § 1232g. For purposes of this section, a "military-connected student" means a student enrolled in a local school administrative unit who has a parent, step-parent, sibling, or any other person who resides in the same household serving in the active or reserve components of the United States Army, Navy, Air Force, Marine Corps, Coast Guard, Space Force, or National Guard. Beginning in the 2016-2017 school year, and annually thereafter, the identification of military-connected students for all local school administrative units shall be completed by January 31 of each school year.

...."

**SECTION 2.9.** G.S. 143B-1311 reads as rewritten:

**"§ 143B-1311. Membership.**

...

- (b) The voting members of the Commission shall be appointed as follows:

- (1) Thirteen members appointed by the Governor, consisting of:

...

- h. One person who is a resident of North Carolina with a long-term connection to the State and who is a current or retired member of a reserve component of the United States Air Force, Army, Navy, Space Force, or Marines-Marine Corps and who is involved in a military affairs organization or involved in military issues through civic, commercial, or governmental relationships.

...."

**SECTION 2.10.** G.S. 163-258.2 reads as rewritten:

**"§ 163-258.2. Definitions.**

As used in this Article:

...

- (6) "Uniformed service" means any of the following:

- a. Active and reserve components of the United States Army, Navy, Air Force, Marine Corps, Space Force, and Coast Guard of the United States Guard.

...

- (7) "Uniformed-service voter" means an individual who is qualified to vote and is one of the following:

- 1                   a.       A member of the active or reserve components of the United States  
2                               Army, Navy, Air Force, Marine Corps, Space Force, or Coast Guard  
3                               of the ~~United States~~ who is on active duty.  
4                   ...."

### 6   **PART III. RELIGIOUS PROPERTY TAX EXEMPTION**

7               **SECTION 3.1.(a)** An owner of property claiming an exemption from taxation under  
8   G.S. 105-278.3 may file a late application in accordance with G.S. 105-282.1(a1) which,  
9   notwithstanding the calendar year restriction under that subsection, may apply to property taxes  
10   levied by the county or municipality during the five calendar years immediately preceding the  
11   effective date of this section. Notwithstanding G.S. 105-380 and G.S. 105-381, if a late  
12   application submitted in accordance with this section is approved, the taxes levied against the  
13   property covered by that application for up to the five calendar years immediately preceding the  
14   effective date of this section shall be released, provided, however, that no taxpayer may receive  
15   a refund of taxes previously paid under this section.

16           **SECTION 3.1.(b)** This section is effective when it becomes law and applies to  
17   applications submitted on or after that date.

### 19   **PART IV. EFFECTIVE DATE**

20           **SECTION 4.1.** Except as otherwise provided, this act is effective when it becomes  
21   law.