



SENATE BILL 312: Surplus Computers for Low-Income Students.

2017-2018 General Assembly

Committee:		Date:	August 14, 2017
Introduced by:		Prepared by:	Nicholas Giddings Staff Attorney
Analysis of:	S.L. 2017-67		

OVERVIEW: *S.L. 2017-67 expands the definition of nonprofit tax-exempt organizations, as it applies to the State Surplus Property Agency, to include certified 501(c)(3) nonprofit entities qualified under rules adopted by the State Surplus Property Agency that refurbish computers for the purpose of donating them to low-income students or households.*

This act became effective June 28, 2017.

CURRENT LAW: The Department of Administration acts as the State Surplus Property Agency in North Carolina. As the State Surplus Property Agency, the Department is authorized to sell or warehouse all surplus, obsolete or unused supplies, materials, and equipment, as well as seized vehicles and other conveyances. The Department is also authorized to distribute such property to nonprofit tax-exempt organizations.

G.S. 143-64.02(2) defines nonprofit tax-exempt organizations for purposes of these distributions. Nonprofit tax-exempt organizations include various medical institutions, educational institutions, educational radio and television stations, public libraries and civil defense organizations that have been certified as tax-exempt nonprofit organizations by the Internal Revenue Service under section 501(c)(3) of the Internal Revenue Code.

BILL ANALYSIS: S.L. 2017-67 expands the definition of nonprofit tax-exempt organizations to include certified 501(c)(3) nonprofit entities qualified under rules adopted by the State Surplus Property Agency that refurbish computers for the purpose of donating them to low-income students or households. The act also requires the State Surplus Property Agency to give consideration to where the equipment will be donated to ensure all geographic regions of the State benefit from the distributions.

EFFECTIVE DATE: This act became effective June 28, 2017.

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