



2023-2024 General Assembly

# SENATE BILL 355: North Carolina Farm Act of 2024, Sec. 1: Clarify that Agriculture Includes Horse Boarding

**Committee:**  
**Introduced by:**  
**Analysis of:** Sec. 1 of S.L. 2024-32

**Date:** August 20, 2024  
**Prepared by:** Kyle Evans  
Staff Attorney

**OVERVIEW:** *Section 1 of S.L. 2024-32 amends various definitions of "agriculture," "agricultural operation," and related terms to clarify that those terms include the boarding of horses.*

*This section became effective July 3, 2024.*

## **BILL ANALYSIS:**

In 2022, the definition of agricultural land for purposes of present-use value taxation was updated to explicitly state that it includes the boarding of horses.

**Section 1** of S.L. 2024-32 amends various definitions of "agriculture," "agricultural operation," and related terms to clarify that those terms include the boarding of horses.

**EFFECTIVE DATE:** This section became effective July 3, 2024.

*Chris Saunders, Legislative Analysis Division, substantially contributed to this summary.*

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Director



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