# March 14, 2007

H 685. DAY CARE CENTER PROPERTY TAX EXCLUSION. Filed 3/14/07. TO PROVIDE A MORATORIUM ON THE COLLECTION OF PROPERTY TAXES FROM CERTAIN QUALIFYING DAY CARE CENTERS.

Provides a property tax exemption for church-owned day care centers in certain counties, retroactive to the 2001-02 tax year and extending through the 2010-11 tax year. Intro. by Faison. GS 105

# April 30, 2007

**H 685. DAY CARE CENTER PROPERTY TAX EXCLUSION.** Filed 3/14/07. House committee substitute makes the following changes to 1st edition. Changes the effective date from taxable years beginning July 1, 2001, to July 1, 2007, and the expiration date from June 30, 2011, to June 30, 2010.

## July 31, 2007

**H 685. DAY CARE CENTER PROPERTY TAX EXCLUSION.** Filed 3/14/07. House amendment makes the following changes to 2nd edition. Modifies proposed GS 105-275(1)(20a) to provide that the property tax exemption applies to non-profit owned (was, church-owned) property used *only* as a day care center.

## July 16, 2008

**H 685.** ALLOW SMART START TO RETAIN UNEXPENDED FUNDS (NEW). Filed 3/14/07. Senate committee substitute deletes the provisions of the 3rd edition and replaces it with AN ACT TO ALLOW THE NORTH CAROLINA PARTNERSHIP FOR CHILDREN, INC., TO RETAIN UNEXPENDED FUNDS FOR THE 2007-08 FISCAL YEAR AND EACH FISCAL YEAR THEREAFTER. Amends H 2436 (Modify Appropriations Act of 2007) by adding a new section providing that funds appropriated to the Department of Health and Human Services, Division of Child Development, for the North Carolina Partnership for Children, Inc., and allocated to local partnerships for 2007-2008, that are unexpended remain available to the North Carolina Partnership for Children, Inc., to reallocate to local partnerships. Also amends GS 143B-168.15 to provide that state funds allocated to local partnerships unexpended at the end of a fiscal year remain available to the North Carolina Partnership for Children, Inc., to reallocate to local partnerships. Effective July 1, 2008.

## July 17, 2008

**H 685. ALLOW SMART START TO RETAIN UNEXPENDED FUNDS.** Filed 3/14/07. Senate amendment makes the following changes to 4th edition. Makes a technical change by updating the reference to H 2436 to SL 2008-107.

## July 29, 2008

**SL 2008-123 (H 685). ALLOW SMART START TO RETAIN UNEXPENDED FUNDS.** *AN ACT TO ALLOW THE NORTH CAROLINA PARTNERSHIP FOR CHILDREN, INC., TO RETAIN UNEXPENDED FUNDS FOR THE 2007-2008 FISCAL YEAR AND EACH FISCAL YEAR THEREAFTER.* Summarized in *Daily Bulletin* 7/16/08 and 7/17/08. Enacted July 28, 2008. Effective July 1, 2008.