



NC Department of Revenue
Conditional Farmer Exemption

Exemption ID: 807624

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Lillington, NC 27546

Expires: 12/31/2022

1
2 **ASSENT TO MUTUAL AID PROVISIONS OF THE GREAT PLAINS WILDLAND**
3 **PROTECTION COMPACT**

4 **SECTION 7.** G.S. 106-932 reads as rewritten:

5 "**§ 106-932. Assent of legislature to mutual aid provisions of other compacts.**

6 The legislature of this State hereby gives its assent to the mutual aid provisions of Articles
7 IV and V of the South Central Interstate Forest Fire Protection ~~Compact~~ Compact, the Middle
8 Atlantic Interstate Fire Protection Compact, and the Great Plains Wildland Fire Protection
9 Compact, in accordance with Article VIII of ~~that Compact~~ those Compacts relating to
10 interregional mutual aid; and the legislature of this State also hereby gives its assent to the
11 mutual aid provisions of Articles IV and V of the Middle Atlantic Interstate Forest Fire
12 Protection Compact in accordance with Article VIII of that Compact relating to interregional
13 mutual aid."

14
15 **CLARIFY AGRITOURISM**

16 **SECTION 8.(a)** G.S. 153A-340(b), as amended by Section 9 of this act, reads as
17 rewritten:

18 "**§ 153A-340. Grant of power.**

19 ...

20 (b) ...

21 (2) Except as provided in G.S. 106-743.4 for farms that are subject to a
22 conservation agreement under G.S. 106-743.2, bona fide farm purposes
23 include the production and activities relating or incidental to the production
24 of crops, grains, fruits, vegetables, ornamental and flowering plants, dairy,
25 livestock, poultry, and all other forms of agriculture, as defined in
26 G.S. 106-581.1. For purposes of this subdivision, "when performed on the
27 farm" in G.S. 106-581.1(6) shall include the farm within the jurisdiction of
28 the county and any other farm owned or leased to or from others by the bona
29 fide farm operator, no matter where located. For purposes of this
30 subdivision, the production of a nonfarm product that the Department of
31 Agriculture and Consumer Services recognizes as a "Goodness Grows in
32 North Carolina" product that is produced on a farm subject to a conservation
33 agreement under G.S. 106-743.2 is a bona fide farm purpose. For purposes
34 of determining whether a property is being used for bona fide farm purposes,
35 any of the following shall constitute sufficient evidence that the property is
36 being used for bona fide farm purposes:

- 37 a. A farm sales tax exemption certificate issued by the Department of
38 Revenue.
39 b. A copy of the property tax listing showing that the property is
40 eligible for participation in the present use value program pursuant to
41 G.S. 105-277.3.
42 c. A copy of the farm owner's or operator's Schedule F from the owner's
43 or operator's most recent federal income tax return.
44 d. A forest management plan.
45 e. ~~A Farm Identification Number issued by the United States~~
46 ~~Department of Agriculture Farm Service Agency.~~

47 (2a) A building or structure that is used for agritourism is a bona fide farm
48 purpose if the building or structure is located on a property that (i) is owned
49 by a person who holds a qualifying farmer sales tax exemption certificate
50 from the Department of Revenue pursuant to G.S. 105-164.13E(a) or (ii) is
51 enrolled in the present-use value program pursuant to G.S. 105-277.3.

1 Failure to maintain the requirements of this subsection for a period of three
2 years after the date the building or structure was originally classified as a
3 bona fide purpose pursuant to this subdivision shall subject the building or
4 structure to applicable zoning and development regulation ordinances
5 adopted by a county pursuant to subsection (a) of this section in effect on the
6 date the property no longer meets the requirements of this subsection. For
7 purposes of this section, "agritourism" means any activity carried out on a
8 farm or ranch that allows members of the general public, for recreational,
9 entertainment, or educational purposes, to view or enjoy rural activities,
10 including farming, ranching, historic, cultural, harvest-your-own activities,
11 or natural activities and attractions. A building or structure used for
12 agritourism includes any building or structure used for public or private
13 events, including, but not limited to, weddings, receptions, meetings,
14 demonstrations of farm activities, meals, and other events that are taking
15 place on the farm because of its farm or rural setting.

16"

17 SECTION 8.(b) G.S. 143-138 reads as rewritten:

18 "§ 143-138. North Carolina State Building Code.

19 ...

20 (b4) Exclusion for Certain Farm Buildings. – Building rules do not apply to (i) farm
21 buildings that are located outside the building-rules jurisdiction of any municipality, (ii) farm
22 buildings that are located inside the building-rules jurisdiction of any municipality if the farm
23 buildings are greenhouses, (iii) a primitive camp, or (iv) a primitive farm building. For the
24 purposes of this subsection:

25 (1) For the purposes of this subdivision, a "farm building" means any
26 nonresidential building or structure that is used for a bona fide farm purpose
27 as provided in G.S. 153A-340. A "farm building" shall include:

- 28 a. Any structure used or associated with equine activities, including, but
29 not limited to, the care, management, boarding, or training of horses
30 and the instruction and training of riders. Structures that are
31 associated with equine activities include, but are not limited to, free
32 standing or attached sheds, barns, or other structures that are utilized
33 to store any equipment, tools, commodities, or other items that are
34 maintained or used in conjunction with equine activities. The specific
35 types of equine activities, structures, and uses set forth in this
36 subdivision are for illustrative purposes, and should not be construed
37 to limit, in any manner, the types of activities, structures, or uses that
38 may be considered under this subsection as exempted from building
39 rules. A farm building that might otherwise qualify for exemption
40 from building rules shall remain subject only to an annual safety
41 inspection by the applicable city or county building inspection
42 department of any grandstand, bleachers, or other spectator-seating
43 structures in the farm building. An annual safety inspection shall
44 include an evaluation of the overall safety of spectator-seating
45 structures as well as ensuring the spectator-seating structure's
46 compliance with any building codes related to the construction of
47 spectator-seating structures in effect at the time of the construction of
48 the spectator-seating.
- 49 b. Any structure used for the display and sale of produce, no more than
50 1,000 square feet in size, open to the public for no more than 180