

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 1004  
HOUSE BILL 869

1 AN ACT TO AMEND CHAPTER 113, SECTION 174.7, GENERAL STATUTES OF  
2 NORTH CAROLINA, TO CHANGE THE LICENSE TAX ON COMMERCIAL FISHING  
3 BOATS.  
4

5 The General Assembly of North Carolina do enact:  
6

7 **Section 1.** Chapter 113, Section 174.7, as the same appears in the 1960  
8 Replacement Volume 3A of the General Statutes of North Carolina, is hereby repealed, and a  
9 new Section, to be designated G.S. 113-174.7 is enacted to read as follows:

10 "**G.S. 113-174.7. Regulation and licensing of commercial fishing boats.** Commercial fishing  
11 boats, for the purposes of this Article and for the purposes of Chapter 75A, entitled  
12 "Motorboats", are defined as motorboats which are used primarily for commercial fishing  
13 operations from which operations the owners and/or operators thereof derived more than one-  
14 half of their gross incomes during the preceding calendar year. There is hereby levied annually  
15 upon each commercial fishing boat and all other types of boats such as trawl boats, dredge  
16 boats, motorboats, and haul boats, using commercial fishing equipment used in the commercial  
17 fishing waters of this State a tax as follows:

18 "(1) A tax of one dollar (\$1.00) each on boats and skiffs without motors of any  
19 type up to and including eighteen (18) feet in overall length.

20 "(2) A tax of three dollars (\$3.00) each on motorboats up to and including  
21 eighteen (18) feet in overall length.

22 "(3) A tax of fifty cents (50¢) per foot of overall length on boats having an  
23 overall length in excess of eighteen (18) feet and up to and including  
24 twenty-six (26) feet.

25 "(4) A tax of seventy-five cents (75¢) per foot of overall length on boats having  
26 an overall length in excess of twenty-six (26) feet."

27 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.

28 **Sec. 3.** This Act shall become effective from and after January 1, 1962.

29 In the General Assembly read three times and ratified, this the 17th day of June,

30 1961.