

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 1080  
SENATE BILL 452

1 AN ACT TO AMEND G.S. 105-74 AND G.S. 105-85 RELATING TO STATE LICENSE  
2 TAXES ON PRESSING CLUBS, DRY CLEANING PLANTS, HAT BLOCKERS AND  
3 LAUNDRIES.

4  
5 The General Assembly of North Carolina do enact:

6  
7 **Section 1.** G.S. 105-74, as the same appears in the 1959 Cumulative Supplement to  
8 Replacement Volume 2C of the General Statutes, is hereby amended as follows:

9 By rewriting the tax schedule appearing in the first paragraph thereof to read as  
10 follows:

11	"In cities or towns of less than 1,000 population .....	\$7.50
12	In cities or towns of 1,000 and less than 5,000 population .....	15.00
13	In cities or towns of 5,000 and less than 10,000 population .....	30.00
14	In cities or towns of 10,000 and less than 20,000 population .....	45.00
15	In cities or towns of 20,000 and less than 50,000 population .....	60.00
16	In cities or towns of 50,000 population and over .....	75.00."

17 **Sec. 2.** G.S. 105-85, as the same appears in the 1959 Cumulative Supplement to  
18 Replacement Volume 2C of the General Statutes, is hereby amended as follows:

19 By rewriting the tax schedule appearing in the first paragraph thereof to read as  
20 follows:

21	"In cities or towns of less than 5,000 population .....	\$6.25
22	In cities or towns of 5,000 and less than 10,000 population .....	12.50
23	In cities or towns of 10,000 and less than 15,000 population .....	18.75
24	In cities or towns of 15,000 and less than 20,000 population .....	25.00
25	In cities or towns of 20,000 and less than 25,000 population .....	30.00
26	In cities or towns of 25,000 and less than 30,000 population .....	36.25
27	In cities or towns of 30,000 and less than 35,000 population .....	42.50
28	In cities or towns of 35,000 and less than 40,000 population .....	50.00
29	In cities or towns of 40,000 and less than 45,000 population .....	56.25
30	In cities or towns of 45,000 population and above .....	62.50."

31 **Sec. 3.** G.S. 105-74, as the same appears in the 1959 Cumulative Supplement to  
32 Replacement Volume 2C of the General Statutes, is hereby amended by striking out of said  
33 Section all of the paragraph levying a tax on gross receipts at the rate of one percent (1%),  
34 being the paragraph beginning with the words "In addition to the annual tax levied in this  
35 Section," and by striking out the two paragraphs immediately succeeding that paragraph and  
36 dealing with filing reports.

37 **Sec. 4.** G.S. 105-85, as the same appears in the 1959 Cumulative Supplement to  
38 Replacement Volume 2C of the General Statutes, is hereby amended by striking out the three  
39 paragraphs in said Section levying a tax on gross receipts at the rate of one percent (1%) and  
40 dealing with reports on same, being the last three paragraphs of said Section.

41 **Sec. 5.** All laws and clauses of laws in conflict with this Act are hereby repealed.

42 **Sec. 6.** Effective dates. Sections 1 and 2 of this Act shall be in full force and effect  
43 from and after ratification and retroactive to June 1, 1961; Sections 3 and 4 shall be in full force

1 and effect on and after July 1, 1961. Except as herein provided, this Act shall be in full force  
2 and effect from and after ratification.  
3 In the General Assembly read three times and ratified, this the 21st day of June,  
4 1961.