

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1227
HOUSE BILL 1617

AN ACT TO REDUCE THE STATE PRIVILEGE LICENSE TAX UPON THE EXHIBIT OF RIDING DEVICES FROM TEN DOLLARS (\$10.00) PER WEEK TO EITHER FIVE DOLLARS (\$5.00) PER WEEK OR TWO HUNDRED DOLLARS (\$200.00) A YEAR.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-39(a) is hereby amended by rewriting the second proviso beginning on line 23 to read as follows:

"Provided, that when a person, firm or corporation exhibits only riding devices which are not a part of, nor used in connection with any carnival company, the tax shall be five dollars (\$5.00) per week for each such riding device. In lieu of the five dollar per week tax levied herein, a person, firm or corporation may apply for an annual statewide license, and the same may be issued by the Secretary of Revenue for the sum of two hundred dollars (\$200.00) per riding device, paid in advance, prior to the first exhibition in the State, shall be valid in any county, and shall be in full payment of all State license taxes imposed in this section. Counties, cities and towns may levy and collect a license tax upon such riding devices not in excess of five dollars (\$5.00) for each such device."

Sec. 2. This act shall become effective July 1, 1974.

In the General Assembly read three times and ratified, this the 9th day of April, 1974.