

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 794
HOUSE BILL 1069

AN ACT TO AMEND G.S. 105-42 DEALING WITH PRIVILEGE LICENSE TAXES OF
PRIVATE DETECTIVES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-42 is rewritten to read as follows:

"§ 105-42. **Privilege tax license.** — (a) Every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in a business included in the definition of Private Protective Services, shall apply for and obtain from the Commissioner of Revenue a statewide license for the privilege of engaging in such business; and shall pay for such license a tax of twenty-five dollars (\$25.00). Provided, any person regularly employed by the United States government, any state or political subdivision of any state, shall not be required to pay the license herein provided for. This shall not apply, however, to guards employed by guard and patrol licensees, nor to employees of retail shopping services.

(b) No privilege tax license shall be issued pursuant to this section until the applicant exhibits to the Commissioner of Revenue an original or certified copy of the license required by G.S. 49.2 which is current and has been issued to the applicant.

(c) No county, city, or town shall levy any license tax on the business taxed under this section."

Sec. 2. This act shall become effective July 1, 1973.

In the General Assembly read three times and ratified, this the 24th day of May, 1973.