

NORTH CAROLINA GENERAL ASSEMBLY  
1973 SESSION

CHAPTER 912  
HOUSE BILL 1474

AN ACT TO AMEND G.S. 105-60 TO EXCUSE DAY-CARE FACILITIES HAVING A  
TAX EXEMPT STATUS FROM PAYING THE PRIVILEGE LICENSE TAX FEE.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-60 as the same appears in the 1972 Replacement Volume 2D of the General Statutes is hereby amended by striking the period appearing at the end thereof and adding the following proviso:

"; provided any day-care operation having a tax exempt status under the provisions of G.S. 105-125 and G.S. 105-130.11 is also exempt from paying the privilege license tax fees."

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

In the General Assembly read three times and ratified, this the 4th day of March, 1974.