

NORTH CAROLINA GENERAL ASSEMBLY
1977 SESSION

CHAPTER 996
HOUSE BILL 1068

AN ACT TO PERMIT THE COUNCIL OF STATE TO ALLOCATE FUNDS FROM THE
CONTINGENCY AND EMERGENCY FUND TO TAX-EXEMPT OUTDOOR
HISTORICAL DRAMAS.

Whereas, "The Lost Colony", the first continuing outdoor historical drama in North Carolina, will this year celebrate its thirty-seventh season of presenting exceptional outdoor historical drama, a tradition begun in 1937;

Whereas, there are now eleven other outstanding outdoor historical dramas which are or are to be produced regularly in North Carolina. They are "Horn in the West", "Unto These Hills", "From This Day Forward", "Sword of Peace", "Listen and Remember", "Strike at the Wind", "Revolution", "First for Freedom", "The House in the Horseshoe", "The Liberty Cart: A Duplin Story", and "Blackbeard – The Knight of the Black Flag";

Whereas, visitors from near and far have been drawn to these excellent outdoor dramatic productions; and

Whereas, the outdoor historical dramas of this State have enriched immeasurably the cultural life of this State and Nation; Now, therefore,

The General Assembly of North Carolina enacts:

Section 1. A new Article is added to Chapter 143 of the General Statutes to read as follows:

"ARTICLE 19C.

"Outdoor Historical Dramas.

"§ 143-204.8. Allotments to outdoor historical dramas. — (a) Upon the application of an outdoor historical drama corporation or trust, approved by the Secretary of Cultural Resources, the Governor and the Council of State may order an allotment from the Contingency and Emergency Fund of the State not to exceed fifteen thousand dollars (\$15,000) a year to that outdoor historical drama corporation or trust to aid in the production of an outdoor historical drama; provided that if that corporation or trust has received State funds from any source whatsoever, including direct appropriations, during a fiscal year the Governor and the Council of State during that year may not order an allotment which, when added to the State funds otherwise received, would exceed fifteen thousand dollars (\$15,000). No outdoor historical drama corporation or trust shall, during any one fiscal year, receive both an allotment under this act from the Contingency and Emergency Fund and one from money appropriated to the Department of Cultural Resources for programs funded by the enactment of House Bill 947 of this Session.

(b) An allotment shall only be made under this section upon evidence submitted to the Governor and Council of State by the Secretary of Cultural Resources that during the immediately preceding season of production, the drama was operated at a deficit because of inclement weather or other circumstances beyond the control of the corporation or trust and that contributions or gifts made to the corporation or trust are deductible from net income for income tax purposes under G.S. 105-147(15).

(c) For purposes of this section, an 'outdoor historical drama corporation or trust', means only the following corporations or trust presenting outdoor historical dramas:

<u>Corporation or Trust</u>	<u>Outdoor Historical Drama</u>
Cherokee Historical Association, Incorporated	"Unto These Hills"
The Committee for an Outdoor Drama at Bath, Incorporated	"Blackbeard – The Knight of the Black Flag"
The Duplin Outdoor Drama Society, Incorporated	"The Liberty Cart: A Duplin Story"
Halifax County Historical Association	"First for Freedom"
The Moore County Historical Association, Incorporated	"The House in the Horseshoe"
The Outdoor Theatre Fund Charitable Trust	"From This Day Forward"
"Revolution.", Incorporated	"Revolution."
Roanoke Island Historical Association, Incorporated	"The Lost Colony"
Robeson Historical Drama, Incorporated	"Strike at the Wind"
Snow Camp Historical Drama Society, Incorporated	"Sword of Peace"
Southern Appalachian Historical Association, Incorporated	"Horn in the West"
The Waxhaws Historical Festival and Drama Association	"Listen and Remember"

The above listing of dramas is for informational purposes only and shall not be construed to limit the eligibility of the specified outdoor historical drama corporation or trust to receive allotments under this section.

(d) An outdoor historical drama corporation or trust which has applied for or received an allotment under this section shall permit the State Auditor to inspect and audit its financial records."

Sec. 2. G.S. 147-58 is amended by adding a new subsection to read as follows:

"(24) Upon request of the Council of State, the State Auditor shall conduct an audit of the financial records of an outdoor historical drama corporation or trust, specified in G.S. 143-204.8(c) which has applied for or received an allotment under G.S. 143-204.8(a) for the corporation's or trust's fiscal year preceding the allotment and the fiscal year for which the allotment is made. The State Auditor shall report the findings of these audits to the Council of State and the General Assembly."

Sec. 3. The following laws are repealed: G.S. 143-204 and Chapter 1344 of the 1957 Session Laws.

Sec. 4. There is appropriated from the General Fund to the Contingency and Emergency Fund as a reserve for the purposes of this act the sum of forty thousand dollars (\$40,000) for fiscal year 1977-78 and the sum of forty thousand dollars for fiscal year 1978-79.

Sec. 5. This act shall become effective on July 1, 1977.

In the General Assembly read three times and ratified, this the 1st day of July, 1977.