

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 45  
HOUSE BILL 35

AN ACT TO DELETE A REFERENCE TO VAUDEVILLE SHOWS IN THE PRIVILEGE  
LICENSE TAX LAWS, TO CLARIFY THE TAX STATUS OF SUCH SHOWS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-36.1(a) is amended by deleting the words "or places where vaudeville exhibitions or performances are given".

**Sec. 2.** G.S. 105-37(a) is amended by deleting the words "or place where vaudeville exhibitions or performances are given or operating a theatre or opera house where public exhibitions or performances are given".

**Sec. 3.** The catchline to G.S. 105-37 is amended by deleting the words "or vaudeville shows".

**Sec. 4.** This act shall become effective July 1, 1981.

In the General Assembly read three times and ratified, this the 25th day of February, 1981.