

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.