

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 83
HOUSE BILL 64

AN ACT TO MAKE TECHNICAL AND CLARIFYING CORRECTIONS TO SCHEDULE B
OF THE REVENUE ACT TO REFLECT SUBSTANTIVE CHANGES MADE BY THE
GENERAL ASSEMBLY.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-33(d) is amended by deleting the figure: "105-48,".

Sec. 2. G.S. 105-33(k) is amended by deleting the words and figures "G.S. 105-61, 105-62, 105-79 and/or 105-84" and inserting in lieu thereof "G.S. 105-61, 105-62 and/or 105-65.2."

Sec. 3. G.S. 105-37.1(a), G.S. 105-38(7) and G.S. 105-39(c) are each amended by deleting the words and figures "G.S. 105-164 to 105-187" each time they appear, and inserting in lieu thereof the words and figures "G.S. 105-164.1 to G.S. 105-164.44".

Sec. 4. G.S. 105-41(a) is amended by deleting in both places they appear the words "Chapter 89", and inserting in lieu thereof the words "Chapter 89C".

Sec. 5. G.S. 105-41(g) is amended by deleting in both places they appear the words "next term", and inserting in lieu thereof the words "next session".

Sec. 6. G.S. 105-42 is rewritten to read:

"§ 105-42. **Private detectives.** — (a) Every person engaged in business as a 'private detective' or 'private investigator' shall apply for and obtain from the Secretary 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). However, no officer or employee of this State, or of the United States, or of any political subdivision of either, while such officer or employee is engaged in the performance of official duties within the course and scope of his governmental employment, shall be subject to the tax imposed by this section.

(b) 'Private detective' or 'private investigator' means any person who engages in the business of or accepts employment to furnish, agrees to make, or makes an investigation for the purpose of obtaining information with reference to:

- (1) crime or wrong done or threatened against the United States or any state or territory of the United States;
- (2) the identity, habits, conduct, business, occupation, honesty, integrity, credibility, knowledge, trustworthiness, efficiency, loyalty, activity, movement, whereabouts, affiliations, associations, transactions, acts, reputation, or character of any person;
- (3) the location, disposition, or recovery of lost or stolen property;
- (4) the cause or responsibility for fires, libels, losses, accidents, damages, or injuries to persons or to properties, provided that scientific research laboratories and consultants shall not be included in this definition;
- (5) securing evidence to be used before any court, board, officer, or investigation committee; or
- (6) protection of individuals from serious bodily harm or death. However, the employee of a security department of a private business which conducts investigations exclusively on matters internal to the business affairs of the

business shall not be required to be licensed as a private detective or investigator under this section.

(c) So long as private detectives and private investigators are required to be licensed pursuant to the provisions of Chapter 74C of the General Statutes, or any successor thereto, no license shall be issued pursuant to this section until the applicant exhibits to the Secretary of Revenue an original or certified copy of the license required by Chapter 74C, or any successor thereto.

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

Sec. 7. G.S. 105-65.1(a) is amended in the last line by deleting the words "subsection (b)(3)", and inserting in lieu thereof the words "G.S. 105-65.2".

Sec. 8. G.S. 105-83(a) is amended in the fourth line by adding immediately after the word "where," the words "at the time of or in connection with the execution of said instruments,".

Sec. 9. G.S. 105-83(b) is amended by deleting the words "on the first day", and inserting in lieu thereof the words "no later than the twentieth day" and also by deleting the words "preceding three months" and inserting in lieu thereof the words "preceding three calendar months".

Sec. 10. This act is effective upon ratification, except that Sections 6, 8 and 9 shall become effective July 1, 1981.

In the General Assembly read three times and ratified, this the 12th day of March, 1981.