

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 977  
HOUSE BILL 1261

AN ACT TO EXEMPT DANCES AND OTHER AMUSEMENTS SPONSORED BY  
CERTAIN CORPORATIONS FROM THE LICENSE TAX ON AMUSEMENTS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-37.1(a) is amended by adding a new paragraph at the end to read:

"Dances and other amusements promoted and managed by a qualifying corporation that operates a center for the performing and visual arts are exempt from the license tax and the gross receipts tax imposed under this section if the dance or other amusement is held at the center. 'Qualifying corporation' means a corporation as defined in G.S. 105-130.2(1) that is exempt from income tax under G.S. 105-130.11(a)(3). 'Center for the performing and visual arts' means a facility, having a fixed location, that provides space for dramatic performances, studios, classrooms and similar accommodations to organized arts groups and individual artists. This exemption shall not apply to athletic events."

**Sec. 2.** This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 9th day of October, 1981.