

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 982  
SENATE BILL 627

AN ACT TO EXEMPT CERTAIN SALES MADE BY FRATERNAL ORGANIZATIONS  
FROM THE SALES AND USE TAX.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-164.13(35) is rewritten in its entirety, to read as follows:

"(35) Sales by a nonprofit civic, charitable, educational, scientific, literary or fraternal organization continuously chartered or incorporated within North Carolina for at least two years when such sales are conducted only upon an annual basis for the purpose of raising funds for its activities, and when the proceeds thereof are actually used for such purposes; provided, however, that no such sale shall be exempt if not actually consummated within 60 days after the first solicitation of any sale made during said organization's annual sales period."

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

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

1981.