

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 193
SENATE BILL 152

AN ACT TO PROHIBIT CITIES FROM LEVYING A PRIVILEGE LICENSE TAX
ON PERSONS ENGAGED IN THE BUSINESS OF PEST CONTROL.

The General Assembly of North Carolina enacts:

Section 1. Article 4C of Chapter 106 is amended by adding a new section to read:

"§ 106-65.40. City privilege license tax prohibited. – A city, as defined in G.S. 160A-1(2), may not levy a privilege license tax on persons engaged in a business licensed under this Article."

Sec. 2. This act shall become effective July 1, 1983.

In the General Assembly read three times and ratified, this the 20th day of April, 1983.