

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 300
HOUSE BILL 617

AN ACT TO IMPOSE A SEPARATE PRIVILEGE LICENSE TAX ON PERSONS
ENGAGED IN AN ALARM SYSTEM BUSINESS LICENSED UNDER THE
PRIVATE PROTECTIVE SERVICES ACT.

The General Assembly of North Carolina enacts:

Section 1. Article 2 of Chapter 105 of the General Statutes is amended by adding a new section to read:

"§ 105-51.1. **Alarm systems.** – (a) Every person, firm, or corporation engaged in an alarm system business licensed under Chapter 74C of the General Statutes shall apply for and obtain from the Secretary of Revenue a State license and shall pay a tax of twenty-five dollars (\$25.00) for the privilege of engaging in this business.

(b) Counties, cities, and towns may not levy a license tax on the business taxed under this section."

Sec. 2. G.S. 105-51 is amended by designating the current language as subsection (a) and adding a new subsection to read:

"(b) The tax imposed by this section does not apply to persons who are engaged in the business of selling, delivering, or renting burglar alarms and other warning devices and are licensed under G.S. 105-51.1."

Sec. 3. This act shall become effective July 1, 1983.

In the General Assembly read three times and ratified, this the 12th day of May, 1983.