

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 38
HOUSE BILL 8

AN ACT TO PROVIDE AN OPTIONAL PRIVILEGE LICENSE TAX FOR PERSONS ENGAGED IN RETAIL VARIETY SALES BUSINESSES FOR WHICH PRIVILEGE LICENSES ARE REQUIRED.

The General Assembly of North Carolina enacts:

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

"§ 105-102.4. Optional license tax on persons engaged in retail variety sales business. – (a) Any person, firm or corporation required to procure a license imposed under one or more of the statutes listed in subsection (b) for the same location may, upon application to the Secretary of Revenue and payment of a tax of one hundred dollars (\$100.00), obtain a 'retail variety store privilege license' for the privilege of engaging, at that location, in one or more of the businesses taxed in the listed sections.

(b) A retail variety store privilege license replaces the licenses imposed in the following sections and relieves the licensee of liability for the taxes imposed in these sections:

G.S. 105-49, 105-51, 105-65.2, 105-80(b), 105-82 and 105-89(a).

(c) Counties, cities and towns may not levy a license tax under this section. This section shall not affect the authority of cities and towns to levy taxes under G.S. 160A-211 or the authority of counties, cities and towns to levy taxes under G.S. 105-49, 105-51, 105-65.2, 105-80(b), 105-82 and 105-89(a) if the indicated statute authorizes these entities to do so."

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

In the General Assembly read three times and ratified, this the 28th day of February, 1983.