

GENERAL ASSEMBLY OF NORTH CAROLINA  
1987 SESSION

CHAPTER 1081  
HOUSE BILL 1206

AN ACT TO REPEAL AN OBSOLETE PROVISION IN THE REVENUE LAWS, MODIFY THE DEFINITION OF "FLEA MARKET" FOR LICENSE TAX PURPOSES, AND MAKE TECHNICAL CORRECTIONS TO ELECTION LAWS, AND THE EMPLOYEE THEFT STATUTE.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-57 is repealed.

**Sec. 2.** G.S. 105-53(d) reads as rewritten:

"(d) Flea Market Vendor. – Every person engaged in business as a flea market vendor shall obtain a license from the Secretary of Revenue for the privilege of engaging in such business and shall pay an annual tax of twenty-five dollars (\$25.00) for a statewide license. A 'flea market vendor' is a merchant, other than a merchant with an established retail store in the county, who transports an inventory of goods to a flea market licensed under subsection (c) of this section and who, at that location, displays the goods for sale and sells the goods at retail or offers the goods for sale at retail. A 'flea market' is a location, other than a permanent retail store, ~~store or the enclosed area of a mall or shopping center~~, where space is rented to others for the purpose of selling goods at retail or offering goods for sale at retail."

**Sec. 3.** Section 2 of Chapter 1028 of the 1987 Session Laws reads as rewritten:

"Sec. 2. Effective with respect to elections held on or after January 1, 1989, Chapter 163 of the General Statutes is amended by inserting a new section to read:

**'§ 163-278.10A. Threshold of \$500.00 for Financial Reports.**–Notwithstanding any other provision of this Chapter, no a candidate shall be exempted from the reports of contributions, loans, and expenditures required in G.S. 163-278.9(a), 163-278.40B, 278.40C, 278.40D, and 278.40E if to further his campaign that candidate:

- (a) Does not receive more than five hundred dollars (\$500.00) in contributions, and
- (b) Does not receive more than five hundred dollars (\$500.00) in loans, and
- (c) Does not spend more than five hundred dollars (\$500.00).

~~required to file any of the contribution and expenditure reports required in G.S. 163-278.9(a) or 163-278.40B, 278.40C, 278.40D, or 278.40E.~~ To qualify for the exemption from those reports, the candidate's treasurer shall file a certification under oath that he does not intend to receive in contributions or loans or expend more than five hundred dollars (\$500.00) to further his campaign. The certification shall be filed with the Board

at the same time the candidate files his Organizational Report as required in G.S. 163-278.7, G.S. 163-278.9, and G.S. 163-278.40A. If the candidate's campaign is being conducted by a political committee which is handling all contributions, loans, and expenditures for his campaign, the treasurer of the political committee shall file a certification of intent to stay within the threshold amount. If the intent to stay within the threshold changes, or if the \$500.00 threshold is exceeded, the treasurer shall immediately notify the Board and shall be responsible for filing all reports required in G.S. 163-278.9 and 163-278.40B, 278.40C, 278.40D, and 278.40E; provided that any contribution, loan, or expenditure which would have been required to be reported on an earlier report but for this section shall be included on the next report required after the intent changes or the threshold is exceeded."

**Sec. 4.** Chapter 1028 of the 1987 Session Laws is amended by inserting a new Section 3.1 between Sections 3 and 4 to read:

"Sec. 3.1. Effective January 1, 1989, G.S. 120-93 reads as rewritten:

**'§ 120-93. County boards of elections to notify candidates of economic-interest-statement requirements.**—Each county board of elections shall provide for notification of the economic-interest-statement requirements of G.S. ~~120-95 and 120-96~~ 120-89, 120-96, and 120-98 to be given to any candidate filing for nomination or election to the General Assembly at the time of his or her filing in the particular county."

**Sec. 4.1.** G.S. 1-538.2(a) and (b) reads as rewritten:

"(a) Any person, other than an unemancipated minor, who commits an act that is punishable under G.S. 14-72.1 or G.S. ~~14-74~~ 14-72 is liable for civil damages to the owner of the property. In any action brought by the owner of the property he is entitled to recover the value of the goods or merchandise, if the goods or merchandise have been destroyed, or any loss of value to the goods or merchandise, if the goods or merchandise were recovered, or the amount of any money lost by reason of the embezzlement or fraud of an employee. In addition to the above, the owner of the property is entitled to recover any consequential damages, and punitive damages, together with reasonable attorneys fees. If damages are assessed against the defendant, in favor of the plaintiff, the amount established for actual or consequential damages shall be trebled. The total of all damages awarded to a plaintiff against a defendant in an action under this section shall not exceed one thousand dollars (\$1,000).

(b) The parent or legal guardian, having the care, custody and control of an unemancipated minor who commits an act punishable under G.S. 14-72.1 or G.S. ~~14-74~~ 14-72, is civilly liable to the owner of the property obtained by the act if such parent or legal guardian knew or should have known of the propensity of the child to commit such an act; and had the opportunity and ability to control the child, and made no reasonable effort to correct or restrain the child. In an action brought against the parent or legal guardian by the owner, the owner is entitled to recover the amounts specified in subsection (a) except punitive damages."

**Sec. 5.** This act shall become effective July 1, 1988. No liability for the tax levied under G.S. 105-57 prior to its repeal is discharged as a result of the repeal, and no right to a refund that accrued before the repeal of G.S. 105-57 may be denied because of its repeal.

In the General Assembly read three times and ratified this the 8th day of July,  
1988.