

GENERAL ASSEMBLY OF NORTH CAROLINA
1989 SESSION

CHAPTER 584
HOUSE BILL 512

AN ACT TO AMEND ARTICLE 2, "LICENSE TAXES," OF THE REVENUE ACT
TO PROVIDE FOR TAX SIMPLIFICATION AND TO RAISE REVENUES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-33(e) is repealed.

Sec. 2. G.S. 105-36 reads as rewritten:

"§ 105-36. Amusements – Manufacturing, selling, leasing, or distributing moving picture films ~~or checking attendance at moving picture shows.~~

Every person, firm, or corporation engaged in the business of manufacturing, selling, leasing, furnishing and/or distributing films to be used in this State in moving picture theatres or other places at which an admission fee is charged shall apply for and obtain from the Secretary of Revenue a statewide license for the privilege of engaging in such business in this State, and shall pay for such license a tax of six hundred ~~and twenty-five~~ dollars (\$625.00). ~~(\$625.00): Provided, that persons, firms, or corporations engaged exclusively in the business of selling, leasing, furnishing and/or distributing films for use in places where no admission fee is charged or in schools, public or private, and other institutions of learning in this State, shall pay a tax of twenty five dollars (\$25.00).~~

~~Any person, firm, or corporation engaged under contract or for compensation in the business of checking the attendance of any moving picture or show for the purpose of ascertaining attendance or amount of admission receipts at any theatre or theatres shall apply for and obtain from the Secretary of Revenue a statewide license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax of two hundred and fifty dollars (\$250.00): Provided, that persons engaged in the public practice of accounting and licensed under G.S. 105-41(e) shall be exempt from the payment of this license tax.~~

Counties, cities, and towns shall not levy a license tax on the business taxed under this section."

Sec. 3. G.S. 105-36.1 reads as rewritten:

"§ 105-36.1. Amusements – Outdoor theatres.

(a) Every person, firm or corporation engaged in the business of operating an outdoor or drive-in moving picture show for compensation shall apply for and obtain in advance from the Secretary of Revenue a State license for the privilege of engaging in such business and shall pay ~~a tax in accordance with the following schedule:~~ for such license a tax of one hundred dollars (\$100.00).

~~For drive-in or outdoor theatres located in or within 10 miles of the corporate limits of cities and towns of~~

Car Capacity	Car Capacity	Car Capacity	Car Capacity
Up to 150	150 to 300	300 to 500	500 or over
\$.67 per car	\$.75 per car	\$.80 per car	\$.87 per car
3,000 to 5,000 pop.			
.74 per car	.80 per car	.87 per car	.94 per car
5,000 to 10,000 pop.			
.80 per car	.87 per car	.95 per car	1.00 per car
10,000 to 20,000 pop.			
.87 per car	.94 per car	1.00 per car	1.07 per car
20,000 to 40,000 pop.			
.94 per car	1.00 per car	1.07 per car	1.17 per car
40,000 and over			
1.00 per car	1.07 per car	1.17 per car	1.34 per car

In addition to the foregoing tax based upon population and car capacity, every operator of a business taxed under this section shall pay a tax of one dollar (\$1.00) for each seat or seating space provided for patrons outside of motor vehicles driven into the enclosure by patrons. For the purpose of this section, car capacity shall be determined by the number of outlets provided for individual speakers. In the case of drive in or outdoor theatres not equipped with individual speakers or outlets therefor, but which are equipped with one or more central speakers, the car capacity shall be regarded and rated as 200.

In the case of drive in or outdoor theatres located within 10 miles of the corporate limits of more than one municipality, the tax herein levied shall be paid in accordance with the rate applicable to the largest of such municipalities.

For the purpose of this section, unincorporated communities shall be regarded as incorporated municipalities, with the corporate limits deemed to extend one mile in every direction from the intersection of the two principal streets in such unincorporated community; and if there is no such intersection, then from the recognized business center of such unincorporated community.

In the case of drive in or outdoor theatres located more than 10 miles from the corporate limits of any municipality, the tax shall be paid at the rate herein provided for such theatres located within 10 miles of the corporate limits of a municipality having a population of 3,000 to 5,000.

In the case of drive in or outdoor theatres operating less than six months each year, the tax shall be one half the tax herein levied.

(b) Cities and towns may levy a tax upon the businesses taxed in this section not in excess of the following amounts: that levied by the State.

In cities or towns of less than 1,500 population	\$ 12.50
In cities or towns of 1,500 and less than 3,000 population	31.25
In cities or towns of 3,000 and less than 5,000 population	62.50
In cities or towns of 5,000 and less than 10,000 population	87.50

In cities or towns of 10,000 and less than 15,000 population	137.50
In cities or towns of 15,000 and less than 25,000 population	187.50
In cities or towns of 25,000 population or over.....	212.50

(c) A person, firm, or corporation required to be licensed under this section is not required to procure the license under G.S. 105-102.5 for the same location."

Sec. 4. G.S. 105-37 reads as rewritten:

"§ 105-37. Amusements – Moving pictures – Admission.

(a) Every person, firm, or corporation engaged in the business of operating a moving picture show for compensation shall apply for and obtain in advance from the Secretary of Revenue a State license for the privilege of engaging in such business, and shall pay for such State license for each room, hall, or tent used ~~the following tax:~~ a tax of two hundred dollars (\$200.00).

Population of Cities and Towns	Seating Capacity up to 600 Seats	Seating Capacity up to 600 to 1200 Seats	Seating Capacity over 1200 Seats
Less than 1,500	\$ 62.50	\$ 75.00	\$ 100.00
1,500 and less than 3,000	100.00	125.00	150.00
3,000 and less than 5,000	125.00	150.00	200.00
5,000 and less than 10,000	175.00	200.00	300.00
10,000 and less than 15,000	200.00	300.00	400.00
15,000 and less than 25,000	250.00	400.00	500.00
25,000 and less than 40,000	300.00	500.00	750.00
40,000 or over	350.00	700.00	1,200.00

(b), (c) Repealed by Session Laws 1979, c. 801, s. 26, effective July 1, 1979.

(d) ~~For any moving picture show operated at bathing beaches or resort towns for less than six months each year, the tax levied shall be one half the annual tax provided above, based upon the population of the city or town in which such seasonal moving picture show shall be operated.~~

(e) For any motion picture show operating three days or less each week, the tax levied shall be one half the annual tax provided above. ~~above, based upon the population of the city or town in which such theatre is located.~~

(e1) Motion picture shows promoted and managed by a qualifying corporation that operates a center for the performing and visual arts are exempt from the license tax imposed under this section if the motion pictures are shown at the center and if the

showing of motion pictures is not the primary purpose of the center. As used in this subsection, 'qualifying corporation' and 'center for the performing and visual arts' have the same meaning as in G.S. 105-37.1(a).

(e2) A person, firm, or corporation required to be licensed under this section is not required to procure the license under G.S. 105-102.5 for the same location.

~~(f) Counties shall not levy any license tax on the business taxed under the foregoing portions of this section. On the businesses described in subsections (a) and (e), business described in the first paragraph of this section, cities and towns may levy a license tax not in excess of that the following: levied by the State.~~

In cities or towns of less than 1,500 population	\$ 12.50
In cities or towns of 1,500 and less than 3,000 population	31.25
In cities or towns of 3,000 and less than 5,000 population	62.50
In cities or towns of 5,000 and less than 10,000 population	87.50
In cities or towns of 10,000 and less than 15,000 population	137.50
In cities or towns of 15,000 and less than 25,000 population	187.50
In cities or towns of 25,000 population or over	212.50

~~On a business described in subsections (d) or (e) of this section, cities and towns may levy a license tax not in excess of one half of the tax authorized by the schedule set forth in this subsection. Cities and towns may not levy a license tax on a business described in subsection (e1)."~~

Sec. 5. G.S. 105-37.1(a) reads as rewritten:

"(a) Every person, firm, or corporation engaged in the business of giving, offering or managing any form of entertainment or amusement not otherwise taxed or specifically exempted in this Article, for which an admission is charged, shall pay an annual license tax of fifty dollars (\$50.00) for each room, hall, tent or other place where such admission charges are ~~made. made, graduated according to population,~~ as follows:

In cities or towns of less than 1,500 population	\$10.00
In cities or towns of 1,500 and less than 3,000 population	15.00
In cities or towns of 3,000 and less than 5,000 population	20.00
In cities or towns of 5,000 and less than 10,000 population	25.00
In cities or towns of 10,000 and less than 15,000 population	30.00
In cities or towns of 15,000 and less than 25,000 population	40.00
In cities or towns of 25,000 population or over.....	50.00

In addition to the license tax levied ~~above, in the above schedule,~~ such person, firm, or corporation shall pay an additional tax upon the gross receipts of such business at the rate of ~~tax levied in Article V, Schedule E, G.S. 105-164.1 to 105-164.44, upon retail sales of merchandise, three percent (3%).~~ Reports shall be made to the Secretary of Revenue, in such form as he may prescribe, within the first 10 days of each month covering all such gross receipts for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made. The annual license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the annual license tax shall be applied as a credit upon or advance payment of the gross receipts tax.

Every person, firm, or corporation giving, offering, or managing any dance or athletic contest of any kind, except high school and elementary school athletic contests, for which an admission fee in excess of fifty cents (50¢) is charged, shall pay an annual license tax of ~~five dollars (\$5.00)~~ fifty dollars (\$50.00) for each location where such charges are made, and, in addition, a tax upon the gross receipts derived from admission charges ~~in excess of fifty cents (50¢)~~ at the rate of ~~tax levied in Article V, Schedule E, G.S. 105-164.1 to 105-164.44, upon retail sales of merchandise three percent (3%).~~ The additional tax upon gross receipts shall be levied and collected in accordance with such regulations as may be made by the Secretary of Revenue. No tax shall be levied on admission fees for high school and elementary school contests.

Dances and other amusements actually promoted and managed by civic organizations and private and public secondary schools, shall not be subject to the license tax imposed by this section and the first one thousand dollars (\$1,000) of gross receipts derived from such events shall be exempt from the gross receipts tax herein levied when the entire proceeds of such dances or other amusements are used exclusively for the school or civic and charitable purposes of such organizations and not to defray the expenses of the organization conducting such dance or amusement. The mere sponsorship of dance or other amusement by such a school, civic, or fraternal organization shall not be deemed to exempt such dance or other amusement as provided in this paragraph, but the exemption shall apply only when the dance or amusement is actually managed and conducted by the school, civic, or fraternal organization and the proceeds are used as herein before required.

Dances and other amusements promoted and managed by a qualifying corporation that operates a center for the performing and visual arts are exempt from the license tax and the gross receipts tax imposed under this section if the dance or other amusement is held at the center. 'Qualifying corporation' means a corporation that is exempt from income tax under G.S. 105-130.11(a)(3). 'Center for the performing and visual arts' means a facility, having a fixed location, that provides space for dramatic performances, studios, classrooms and similar accommodations to organized arts groups and individual artists. This exemption shall not apply to athletic events.

The license and gross receipts taxes imposed by this section do not apply to a person, firm, or corporation that is exempt from income tax under Article 4 of this Chapter and is engaged in the business of operating a teen center. A 'teen center' is a

fixed facility whose primary purpose is to provide recreational activities, dramatic performances, dances, and other amusements exclusively for teenagers."

Sec. 6. G.S. 105-38 reads as rewritten:

"§ 105-38. Amusements – Circuses, menageries, wild west, dog and/or pony shows, etc.

(a) Every person, firm, or corporation engaged in the business of exhibiting performances, such as a circus, menagerie, wild west show, dog and/or pony show, or any other show, exhibition or performance similar thereto, not taxed in other sections of this Article, shall apply for and obtain a State license from the Secretary of Revenue for the privilege of engaging in such business, and pay for such license ~~the following tax for each day or part of a day: a tax of fifty dollars (\$50.00) for each day or part of a day for each place in the State where exhibitions or performances are to be given.~~

- (1) ~~Such shows and/or exhibitions traveling on railroads and requiring transportation of:~~
- | | |
|--|---------------------|
| Not more than two cars | \$ 30.00 |
| Three to five cars, inclusive | 45.00 |
| Six to 10 cars, inclusive | 90.00 |
| 11 to 20 cars, inclusive | 125.00 |
| 21 to 30 cars, inclusive | 175.00 |
| 31 to 50 cars, inclusive | 250.00 |
| Over 50 cars | 300.00 |
- (2) ~~Such shows and/or exhibitions traveling by automobiles, trucks, or other vehicles, other than railroad cars, and requiring transportation by:~~
- | | |
|---|--------------------|
| Not over two vehicles | \$ 7.50 |
| Three to five vehicles | 10.00 |
| Six to 10 vehicles | 15.00 |
| 11 to 20 vehicles | 25.00 |
| 21 to 30 vehicles | 45.00 |
| 31 to 50 vehicles | 60.00 |
| 51 to 75 vehicles | 75.00 |
| 76 to 100 vehicles | 100.00 |
| Over 100 vehicles, per vehicle in excess thereof | -5.00 |

~~It is the intent of this subdivision that every vehicle used in transporting circus property or personnel, whether owned by the circus or by others, shall be counted in computing the tax.~~

(3)(b) Every person, firm, or corporation by whom any show or exhibition taxed under this section is owned or controlled shall file with the Secretary of Revenue, not less than five days before entering this State for the purpose of such exhibitions or performances therein, a statement, under oath, setting out in detail such information as may be required by the Secretary of Revenue covering the places in the State where exhibitions or performances are to be given, the character of the exhibitions, ~~the mode of travel, the number of cars or other conveyances used in transferring such shows,~~ and such other and further information as may be required. Upon receipt of such statement, the Secretary of Revenue shall fix and determine the amount of State license tax with

which such person, firm, or corporation is chargeable, shall endorse his findings upon such statement, and shall transmit a copy of such statement and findings to each such person, firm, or corporation to be charged, to the sheriff or tax collector of each county in which exhibitions or performances are to be given, and to the division deputy of the Secretary of Revenue, with full and particular instructions as to the State license tax to be paid. Before giving any of the exhibitions or performances provided for in such statement, the person, firm, or corporation making such statement shall pay the Secretary of Revenue the tax so fixed and determined. If one or more of such exhibitions or performances included in such statement and for which the tax has been paid shall be canceled, the Secretary of Revenue may, upon proper application made to him, refund the tax for such canceled exhibitions or performances. Every such person, firm, or corporation shall give to the Secretary of Revenue a notice of not less than five days before giving any of such exhibitions or performances in each county.

~~(4)~~(c) The sheriff of each county in which such exhibitions or performances are advertised to be exhibited shall promptly communicate such information to the Secretary of Revenue; and if the statement required in this section has not been filed as provided herein, or not filed in time for certified copies thereof, with proper instructions, to be transmitted to the sheriffs of the several counties and the division ~~deputy, deputy commissioner,~~ the Secretary of Revenue shall cause his division deputy to attend at one or more points in the State where such exhibitions or performances are advertised or expected to exhibit, for the purpose of securing such statement prescribed in this section, of fixing and determining the amount of State license tax with which such person, firm, or corporation is taxable, and to collect such tax or give instructions for the collection of such tax.

~~(5)~~(d) Every such person, firm, or corporation by whom or which any such exhibition or performance described in this section is given in any county, city or town, or within five miles thereof, wherein is held an annual agricultural fair, during the week of such annual agricultural fair, shall pay a State license of one thousand dollars (\$1,000) for each exhibition or performance in addition to the license tax first levied in this section, to be assessed and collected by the Secretary of Revenue or his duly authorized deputy.

~~(6)~~(e) The provisions of this section, or any other section of this Article, shall not be construed to allow without the payment of the tax imposed in this section, any exhibition or performance described in this section for charitable, benevolent, educational, or any other purpose whatsoever, by any person, firm, or corporation who is engaged in giving such exhibitions or performances, no matter what terms of contract may be entered into or under what auspices such exhibitions or performances are given. It being the intent and purpose of this section that every person, firm, or corporation who or which is engaged in the business of giving such exhibitions or performances, whether a part or all of the proceeds are for charitable, benevolent, educational, or other purposes or not, shall pay the State license tax imposed in this section.

~~(7) Every such person, firm, or corporation who shall give any such exhibitions or performances mentioned in this section within this State, before the statement provided for has been filed with the Secretary of Revenue, or before the State license~~

~~tax has been paid, or which shall, after the filing of such statement, give any such exhibitions or performances taxable at a higher rate than the exhibition or performance authorized by the Secretary of Revenue upon the statement filed, shall pay a State license tax of fifty percent (50%) greater than the tax hereinbefore prescribed, to be assessed and collected either by the Secretary of Revenue or by his division deputy.~~

(f) Upon all performances taxable under this section there is levied, in addition to the license tax levied in this section, a tax upon the gross receipts of such business at the rate of ~~tax levied in Schedule E, G.S. 105-164.1 to 105-164.44, upon retail sales of merchandise~~ three percent (3%). The license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the license tax shall be applied as a credit upon or advance payment of the gross receipts tax. The Secretary of Revenue may adopt such regulations as may be necessary to effectuate the provisions of this section and shall prescribe the form and character of reports to be made, and shall have such authority of supervision as may be necessary to effectuate the purpose of this Subchapter.

~~(8)~~(g) In lieu of the tax levied in G.S. 105-86, each circus, or other form of amusement taxed under this section, advertising by means of outdoor advertising displays, a bill posting or as otherwise defined in G.S. 105-86, shall pay a tax of one hundred dollars (\$100.00) for a statewide license for the privilege of advertising in this manner, said tax to be in addition to the other taxes levied in this section.

~~(9)~~(h) Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of one half of the license tax levied by the State, but shall not levy a parade tax or a tax under ~~subdivision (8)~~ subsection (h) of this section."

Sec. 7. G.S. 105-41 reads as rewritten:

"§ 105-41. Attorneys-at-law and other professionals.

(a) Every practicing attorney-at-law, practicing physician, veterinary, surgeon, osteopath, chiropractor, chiropodist, dentist, oculist, optician, optometrist, any person practicing any professional art of healing for a fee or reward, every practicing professional engineer as defined in Chapter 89C of the General Statutes, every practicing land surveyor as defined in Chapter 89C of the General Statutes, every architect and landscape architect, photographer, canvasser for any photographer, agent of a photographer in transmitting pictures or photographs to be copied, enlarged or colored (including all persons enumerated in this section employed by the State, county, municipality, a corporation, firm or individual), and every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in the business of selling or offering for sale, buying or offering to buy, negotiating the purchase, sale, or exchange of real estate, or who is engaged in the business of leasing or offering to lease, renting or offering to rent, or of collecting any rents as agent for another for compensation, or who is engaged in the business of soliciting and/or negotiating loans on real estate as agent for another for a commission, brokerage and/or other compensation, shall apply for and obtain from the Secretary of Revenue a statewide license for the privilege of engaging in such business or profession, or the doing of the act named, and shall pay for such license ~~twenty five dollars (\$25.00);~~ fifty dollars (\$50.00); Provided, that no professional man or woman shall be

required to pay a privilege tax after he or she has arrived at the age of 75 years. Further provided, that it shall be unlawful for a nonresident of this State to engage in the real estate business in this State, as defined in this section, unless the State of residence of such person will permit a resident of this State to engage in such business. Any person who shall engage in the real estate business in this State in violation of the terms of this provision shall be guilty of a misdemeanor and shall be punished in the discretion of the court; and further provided, that the obtaining of a real estate dealer's license by such person shall not authorize such nonresident to engage in the real estate business in this State, and provided further that in all prosecutions under this section, a certificate under the hand and seal of the Secretary of Revenue that the accused filed no income tax returns with his department for the preceding taxable year shall be prima facie evidence that the accused is a nonresident and that his license is void.

(b) Persons practicing the professional art of healing for a fee or reward shall be exempt from the payment of the license tax levied in the preceding paragraph of this section, if such persons are adherents of established churches or religious organizations and confine their healing practice to prayer or spiritual means.

(c) Every person engaged in the public practice of accounting as a principal, or as a manager of the business of public accountant, shall pay for such license ~~twenty-five dollars (\$25.00)~~, fifty dollars (\$50.00), and in addition shall pay a license of twelve dollars and fifty cents (\$12.50) for each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts.

(d) Every licensed mortician or embalmer shall in like manner apply for and obtain from the Secretary of Revenue a statewide license for practicing his profession, whether for himself or in the employ of another, ~~another of ten dollars (\$10.00)~~, and pay for such license a tax of fifty dollars (\$50.00).

(e) Licenses issued under this section are issued as personal privilege licenses and shall not be issued in the name of a firm or corporation: Provided, that a licensed photographer having a located place of business in this State, shall be liable for a license tax on each agent or solicitor, employed by him for soliciting business. If any person engages in more than one of the activities for which a privilege tax is levied by this section, such person shall be liable for a privilege tax with respect to each activity engaged in.

(f) Repealed by Session Laws 1981, c. 17, effective July 1, 1981.

(g) License Revocable for Failure To Pay Tax. Whenever it shall be made to appear to any judge of the superior court that any person practicing any profession for which the payment of a license tax is required by this section has failed, or fails, to pay the professional tax levied in this section, and execution has been issued for the same by the Secretary of Revenue and returned by the proper officer 'no property to be found,' or returned for other cause without payment of the tax, it shall be the duty of the judge presiding in the superior court of the county in which such person resides, upon presentation therefor, to cause the clerk of said court to issue a rule requiring such person to show cause by the next session of court why such person should not be deprived of license to practice such profession for failure to pay such professional tax.

Such rule shall be served by the sheriff upon said person 20 days before the next session of the court, and if at the return term of court such person fails to show sufficient cause, the said judge may enter a judgment suspending the professional license of such person until all such tax as may be due shall have been paid, and such order of suspension shall be binding upon all courts, boards and commissions having authority of law in this State with respect to the granting or continuing of license to practice any such profession.

(h) Counties, cities, or towns shall not levy any license tax on the business or professions taxed under this section; and the statewide license herein provided for shall privilege the licensee to engage in such business or profession in every county, city, or town in this State."

Sec. 8. G.S. 105-42(a) reads as rewritten:

"(a) Every person engaged in business as a 'private detective' or 'private investigator' shall apply for and obtain from the Secretary of Revenue a statewide license for the privilege of engaging in such business, and shall pay for such license a tax of ~~twenty five dollars (\$25.00)~~ fifty dollars (\$50.00). However, no officer or employee of this State, or of the United States, or of any political subdivision of either, while such officer or employee is engaged in the performance of official duties within the course and scope of his governmental employment, shall be subject to the tax imposed by this section."

Sec. 9. G.S. 105-46 reads as rewritten:

"§ 105-46. Undertakers and retail dealers in coffins.

Every person, firm, or corporation engaged in the business of burying the dead, or in the retail sale of coffins, shall apply for and procure from the ~~Revenue~~ Secretary of Revenue a State license for transacting such business within this State, and shall pay for such license ~~the following tax: a tax of fifty dollars (\$50.00).~~

In cities or towns of less than 500 population	\$ 10.00
In cities or towns of 500	
and less than 5,000 population	25.00
In cities or towns of 5,000	
and less than 10,000 population	40.00
In cities or towns of 10,000	
and less than 15,000 population	50.00
In cities or towns of 15,000	
and less than 25,000 population	75.00
In cities or towns of 25,000 population or over	100.00

This section shall not apply to a cabinetmaker (who is not an undertaker) who makes coffins to order.

No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State."

Sec. 10. G.S. 105-49 is repealed.

Sec. 11. G.S. 105-50(a) reads as rewritten:

"(a) Every person, firm, or corporation engaged in and conducting the business of lending or advancing money or other things of value for a profit, and taking as a pledge for such loan specific articles of personal property, to be forfeited if payment is not

made within a definite time, shall be deemed a pawnbroker, and shall pay for the privilege of transacting such business an annual license as follows: tax of two hundred seventy-five dollars (\$275.00).

In cities or towns of less than 10,000 population	\$200.00
In cities or towns of 10,000 and less than 15,000 population	250.00
In cities or towns of 15,000 and less than 20,000 population	300.00
In cities or towns of 20,000 and less than 25,000 population	350.00
In cities or towns of 25,000 population or more	400.00."

Sec. 12. G.S. 105-51 is repealed.

Sec. 13. G.S. 105-51.1 reads as rewritten:

"§ 105-51.1. Alarm systems.

(a) Every person, firm or corporation engaged in an alarm system business licensed under Chapter 74D of the General Statutes shall apply for and obtain from the Secretary of Revenue a State license for the privilege of engaging in that business and the installing, servicing and monitoring of fire alarms, smoke alarms and communication systems as part of such a business operation and shall pay for such license a tax of ~~twenty five dollars (\$25.00).~~ fifty dollars (\$50.00).

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

Sec. 14. G.S. 105-54(b) reads as rewritten:

"(b) In addition to the tax levied in subsection (a) of this section, every person, firm, or corporation who, for a fixed price, commission, fee, or wage, undertakes or executes a contract for the construction, or who superintends the construction of any of the above enumerated projects, shall, before or at the time of entering into such projects and/or such contract, apply for and procure from the Secretary of Revenue a statewide license, and shall pay for such license the following tax:

When the total contract price or estimated cost of such project is over:

\$ 5,000 and not more than	\$ 10,000	\$ 25.00
10,000 \$ 5,000 and not more than	\$50,000	\$ 50.00
50,000 and not more than	100,000	125.00
100,000 and not more than	250,000	175.00
250,000 and not more than	500,000	300.00
500,000 and not more than	750,000	400.00
750,000 and not more than	1,000,000	500.00
1,000,000	625.00."

Sec. 15. G.S. 105-60 reads as rewritten:

"§ 105-60. Day-care facilities.

Every person, firm or corporation engaged in operating a day-care facility as defined in G.S. 110-86(3) shall pay an annual license tax for the privilege of operating a day-care facility. This privilege license tax for a day-care facility licensed by the ~~Child Day-Care Licensing Commission~~ Department of Human Resources under Article 7, Chapter

110 of the ~~North Carolina~~ General Statutes shall be as follows: ~~ten dollars (\$10.00) for less than 30 children; sixty dollars (\$60.00) for 30 to 49 children; fifty dollars (\$50.00) for fewer than 50 children;~~ one hundred dollars (\$100.00) for 50 to 99 children; two hundred dollars (\$200.00) for 100 to 149 children; three hundred dollars (\$300.00) for 150 to 200 children; and four hundred dollars (\$400.00) for more than 200 children."

Sec. 16. G.S. 105-61(a) reads as rewritten:

"(a) Every person, firm, or corporation engaged in the business of operating any hotel or motel, tourist court, tourist home, or similar place advertising in any manner for transient patronage, or soliciting such business, shall apply for and procure from the Secretary of Revenue a State license for the privilege of transacting or engaging in such business, and shall pay for such license a tax of two dollars (\$2.00) per room. The minimum tax shall be ~~ten dollars (\$10.00);~~ fifty dollars (\$50.00).

For the purpose of this section, the lobby, clubroom, office, dining room, kitchen and rooms occupied by the owner or lessee of the premises, or members of his family, for his or their personal or private use, shall not be counted in determining the number of rooms for the basis of the tax. The tax herein levied shall be in addition to any tax levied in G.S. 105-62 for the sale of prepared food."

Sec. 17. G.S. 105-61.1 is repealed.

Sec. 18. G.S. 105-62(a) reads as rewritten:

"(a) Every person, firm, or corporation engaged in the business of operating a restaurant, cafe, cafeteria, hotel, with dining service on the European plan, drugstore, or other place where prepared food is sold, shall apply for and procure from the Secretary of Revenue a State license for the privilege of transacting such business. The tax for such license shall be based on the number of persons provided with chairs, stools, or benches, and shall be one dollar (\$1.00) per person, with a minimum tax of ~~five dollars (\$5.00);~~ fifty dollars (\$50.00); Provided, that the tax levied in this subsection shall not apply to industrial plants maintaining a nonprofit restaurant, cafe or cafeteria solely for the convenience of its employees. Provided further, a person, firm, or corporation required to be licensed under this section is not required to procure the license under G.S. 105-102.5 for the same location."

Sec. 19. G.S. 105-64 and G.S. 105-64.1 are repealed.

Sec. 20. G.S. 105-65.1 reads as rewritten:

"§ 105-65.1. Merchandising dispensers and weighing machines.

(a) Every person, firm, or corporation engaged in the business of operating, maintaining, or placing on location anywhere within the State of North Carolina merchandising dispensers in which are kept any article or merchandise to be purchased, or weighing machines, shall be deemed a distributor or operator and shall apply for and procure from the Secretary of Revenue a statewide license to be known as an annual distributor's or operator's license, and shall pay for such license the following tax:

Distributors or operators of five or more drink dispensers other than open cup drink dispensers.....	\$100.00
Distributors or operators of five or more open cup drink dispensers.....	50.00
Distributors or operators of five or more cigarette dispensers	

or dispensers of other tobacco products.....	50.00
Distributors or operators of five or more food or other merchandising dispensers selling products for five cents (5¢) or more	50.00
Distributors or operators of five or more food or other merchandising dispensers selling products for less than five cents (5¢).....	25.00
Distributors or operators of five or more weighing machines	50.00

A person, firm, or corporation operating and maintaining soft drink dispensers or any other dispensers as set forth above in places of business operated by him or it, and not elsewhere, shall not be considered a distributor or operator of such dispensers for the purpose of this section.

Any person, firm, or corporation operating, maintaining, or placing on location fewer than five such machines or dispensers shall not be considered a distributor or operator for the purpose of this section. Any person, firm, or corporation operating, maintaining, or placing on location five or more soft drink dispensers shall not be considered a distributor or operator for the purpose of this section when all of said dispensers operated, maintained, or placed on location by such person, firm, or corporation are operated, maintained, or placed in a single building, all parts of which are accessible through the same outside entrance, and which building is occupied by a single commercial, manufacturing, or industrial business. Every machine or dispenser placed on location by a licensed operator or distributor as herein defined shall have fixed thereto identification showing the name and address of the owner, operator, or distributor. The operator of any machine or dispenser not so identified shall be liable for additional license tax as levied by ~~G.S. 105-65.2~~ G.S. 105-102.5.

(b) (1) In addition to the license tax imposed under subsection (a), a distributor or operator of soft drink dispensers, except open cup drink dispensers, shall annually pay to the Secretary of Revenue a soft drink dispenser tax in an amount based on the number of dispensers operated, maintained or placed on location by the distributor or operator on July 1 of the license year. The amount of tax due is as follows:

Number of Dispensers	Amount of Tax per Dispenser
5-50	\$ 7.00
51-100	535.00
101-150	892.50
151-200	1,250.00
200 and up	1,250.00 plus \$357.50 for each additional 50 dispensers or fraction thereof

A distributor or operator who was not in business on July 1 of the license year shall pay a tax based on the number of dispensers he reasonably expects to operate, maintain or place on location during the ensuing license year. If the number of dispensers operated, maintained or placed on location during that year exceeds the distributor's or operator's estimate, the distributor or operator shall, within 20 days of the close of the license year, report the excess to the Secretary and pay any additional tax due according to the above table.

- (2) In addition to the above annual distributor's or operator's license, every distributor or operator distributing, maintaining, or operating five or more cigarette dispensers, or five or more dispensers of other tobacco products, or five or more open-cup drink dispensers, or five or more food or other merchandising dispensers, or five or more weighing machines shall pay a tax upon the gross receipts obtained from such machines and dispensers at the rate of six tenths of one percent (6/10 of 1%) of gross receipts from cigarette sales, and one tenth of one percent (1/10 of 1%) of gross receipts from all other sales; but the tax paid for the operator's license shall be treated as an advance payment of the gross receipts tax and shall be applied as a credit upon the gross receipts tax, but only for the same year for which the tax was paid. All persons, firms, or corporations liable for the gross receipts tax levied hereunder shall file quarterly reports with the Secretary of Revenue no later than the fifteenth day of each of the months of January, April, July and October of each year for the three months' period ended on the last day of the month immediately preceding the month in which the report is due. All taxes due for said period shall be paid to the Secretary of Revenue at the time the report is required to be filed.

(3),(4) Repealed by Session Laws 1979, c. 150, s. 3, effective July 1, 1979.

(c) If any person, firm, or corporation shall fail, neglect, or refuse to comply with the terms and provisions of this section or shall fail to attach the proper State license identification to any dispenser or machine as herein provided, the Secretary of Revenue, or his agent or deputies, shall forthwith seize and remove such dispenser or machine, and shall hold the same until the provisions of this section have been complied with. In addition to the above provision the applicant shall be further liable for the additional tax imposed under G.S. 105-112.

(d) Sales of merchandise herein referred to shall be subject to the provisions of Article 5 of this Chapter, and the tax therein levied shall be paid by the distributor or operator of such dispensers or machines.

(e) Counties, cities and towns shall not levy or collect any annual distributor's or operator's occupational license levied for the distribution or operation of any of the dispensers or machines described in subsection (a), nor any per dispenser or per machine license tax for any machine or dispenser described in subsections (a) or (b) of this section, nor upon the sale of any commodities through such machine or dispenser.

(f) The word 'dispenser' or 'dispensers' as used in this section shall include any machine or mechanical device through the medium of which any of the merchandise referred to in this section is purchased, distributed or sold.

(g) Neither the tax levied under subsection (b) upon dispensers, nor the tax levied under subsection (a) upon distributors or operators, shall apply to dispensers or vending machines which dispense only milk, milk drinks, products of the dairy, pure uncarbonated fruit or vegetable juices, or newspapers.

(h) A person, firm, or corporation required to be licensed under this section is not required to procure the license under G.S. 105-102.5 for the same location."

Sec. 21. G.S. 105-65.2 and G.S. 105-66 are repealed.

Sec. 22. G.S. 105-67 reads as rewritten:

"§ 105-67. Security dealers.

(a) Every person, firm, or corporation who or which is engaged in the business of dealing in securities as defined in Chapter 78A of the General Statutes, or who or which maintains a place for or engages in the business of buying and/or selling shares or stock in any corporation, bonds, or any other securities on commission or brokerage, shall apply for and procure from the Secretary of Revenue a State license for the privilege of transacting such business, and shall pay for such license ~~the following tax:~~ a tax of two hundred dollars (\$200.00).

In cities or towns of less than 5,000 population	\$25.00
In cities or towns of 5,000	
and less than 10,000 population	50.00
In cities or towns of 10,000	
and less than 15,000 population	100.00
In cities or towns of 15,000	
and less than 25,000 population	200.00
In cities or towns of 25,000	
population and above	300.00

(b) Every dealer, as defined herein, who shall maintain in the State of North Carolina more than one office for dealing in securities, as hereinbefore defined, shall apply for and procure from the Secretary of Revenue a license for the privilege of transacting such business at each such office, and shall pay for such license the same tax as hereinbefore fixed.

(c) Every foreign dealer, as dealer is hereinbefore defined, who shall maintain an office in this State, or have a salesman in this State, shall apply for and procure from the Secretary of Revenue a State license for the privilege of transacting such business, and shall pay for such license the tax hereinbefore imposed.

(d) If such person, firm, or corporation described in subsection (a) of this section maintains and/or operates a leased or private wire and/or ticker service in connection with such business the annual license tax shall be ~~as follows:~~ four hundred fifty dollars (\$450.00).

In cities and towns of less than 10,000 population	\$150.00
In cities and towns of 10,000	
and less than 15,000 population	250.00

In cities and towns of 15,000 and less than 20,000 population	350.00
In cities and towns of 20,000 to 25,000 population	450.00
In cities and towns of 25,000 or more	600.00

Provided, that the tax levied in this subsection ~~(d)~~ shall not apply to a private wire service not connected with or handling quotations of a stock exchange, or grain or cotton exchange.

(e) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of fifty dollars (\$50.00)."

Sec. 23. G.S. 105-74 reads as rewritten:

"§ 105-74. Pressing clubs, dry cleaning plants, and hat blockers.

Every person engaging in the business of operating a dry cleaning plant, pressing club or hat blocking establishment shall apply for and procure from the Secretary of Revenue a State license for the privilege of conducting such a business, and shall pay for such license ~~the following tax:~~ a tax of fifty dollars (\$50.00).

In cities or towns of less than 1,000 population	\$ 7.50
In cities or towns of 1,000 and less than 5,000 population	15.00
In cities or towns of 5,000 and less than 10,000 population	30.00
In cities or towns of 10,000 and less than 20,000 population	45.00
In cities or towns of 20,000 and less than 50,000 population	60.00
In cities or towns of 50,000 population and over	75.00

~~Provided that pressing clubs, cleaning plants, and/or hat blocking establishments, as same are defined in this section in cities or towns of 5,000 population or over, employing four or less operators or employees, including the owner if he works in said plant, shall be liable for only one half the amount of license tax specified above.~~

Every person, firm, or corporation, soliciting cleaning work and/or pressing in any city or town where the actual cleaning and/or pressing is done in a cleaning plant or press shop located outside the city or town wherein said cleaning work and/or pressing is solicited shall procure from the Secretary of Revenue a State license for the privilege of soliciting in said city or town, and pay for the same ~~an amount equal to the tax which would be paid by said cleaning plant or press shop~~ a tax of fifty dollars (\$50.00). ~~as if the said cleaning plant or press shop was actually located and being operated in the city or town in which the soliciting is done.~~ This shall not apply to soliciting in cities or towns where there is no cleaning plant, press shop or established agency with fixed place of business, provided that the solicitor shall have paid a State and municipal license tax in this State.

Every person, firm or corporation engaged in the business of soliciting dry cleaning and/or pressing work to be done by a dry cleaning plant which has not paid the State

license tax levied herein shall pay a tax of two hundred dollars (\$200.00) for each vehicle used in carrying the dry cleaning and/or pressing work, and the license issued by the Secretary of Revenue shall be carried in the cab of any vehicle so employed. Counties, cities and towns may levy a tax upon such persons, firms or corporations not in excess of that levied by the State.

Cities and towns of under 10,000 population may levy a license tax not in excess of twenty-five dollars (\$25.00); cities and towns of 10,000 population and over may levy a license tax not in excess of fifty dollars (\$50.00). Counties shall not levy a license tax on the business taxed under this section.

Counties, cities and towns may not collect a privilege license tax under this section unless the State license tax, if due, has been first paid.

Definitions: For the purpose of this section, the following definitions shall apply:

'Dry cleaning, and/or hat blocking, and/or pressing establishments' shall mean any place of business, establishment or vehicle wherein the services of dry cleaning, wet cleaning as a process incidental to dry cleaning, spotting and/or pressing, finishing and/or reblocking hats, garments, or wearing apparel of any kind is performed.

'Soliciting' as used herein shall mean the acceptance of any article or garment to be dry cleaned and/or pressed.

'Person' as used herein shall mean any person, firm, corporation, partnership, or association.

~~The term 'employee' as used herein shall mean any person working either partially or full time for a cleaning plant, press shop, hat blocking establishment, retail outlet or branch office and shall include all drivers, solicitors and route salesmen irrespective of the method of payment they receive for their services, and shall also include independent contractors soliciting under the same style and firm name as the processing plant. It shall also include any member of the firm, association, corporation or partnership who actually performs any work of any nature in the business.~~

This section shall not apply to any bona fide student of any college or university in this State operating such pressing or dry cleaning business at such college or university during the school term of such college or university.

A person, firm, or corporation required to be licensed under this section is not required to procure the license under G.S. 105-102.5 for the same location."

Sec. 24. G.S. 105-82 is repealed.

Sec. 25. G.S. 105-85 reads as rewritten:

"§ 105-85. Laundries.

Every person, firm, or corporation engaged in the business of operating a laundry, including wet or damp wash laundries and businesses known as 'laundrettes,' 'laundralls' and similar type businesses, where steam, electricity, or other power is used, or who engages in the business of supplying or renting clean linen or towels or wearing apparel, shall apply for and obtain from the Secretary of Revenue a State license for the privilege of engaging in such business, and shall pay for such license ~~the following tax:~~ a tax of fifty dollars (\$50.00).

~~In cities or towns of less than 5,000 population \$ 6.25~~
~~In cities or towns of 5,000~~

and less than 10,000 population	12.50
In cities or towns of 10,000	
and less than 15,000 population	18.75
In cities or towns of 15,000	
and less than 20,000 population	25.00
In cities or towns of 20,000	
and less than 25,000 population	30.00
In cities or towns of 25,000	
and less than 30,000 population	36.25
In cities or towns of 30,000	
and less than 35,000 population	42.50
In cities or towns of 35,000	
and less than 40,000 population	50.00
In cities or towns of 40,000	
and less than 45,000 population	56.25
In cities or towns of 45,000 population and above.....	62.50

Provided, however, that any laundry or other concern herein referred to where the work is performed exclusively by hand or home size machines only, and where not more than 12 persons are employed, including the owners, the license tax shall be one third of the amount stipulated in the foregoing schedule.

'Launderettes and launderalls' shall mean commercial establishments in which automatic washing machines and dryers are installed for the use of individual customers, including those which contain coin-operated or coin-activated washing machines. However, 'launderettes and launderalls' shall not include persons who own or operate apartment buildings in which they provide such machines for the exclusive use and convenience of tenants therein, nor shall such persons be considered to be engaged in any 'similar type business.'

Every person, firm, or corporation soliciting laundry work or supplying or renting clean linen or towels or wearing apparel in any city or town, outside of the city or town wherein said laundry or linen supply or towel supply or wearing apparel supply business is established, shall procure from the Secretary of Revenue a State license ~~as provided in the above schedule,~~ and shall pay for such license a tax ~~based according to the population of the city or town,~~ of fifty dollars (\$50.00) for the privilege of soliciting therein. The additional tax levied in this paragraph shall apply to the soliciting of laundry work or linen supply or towel supply work or wearing apparel supply work in any city or town in which there is a laundry, linen supply or towel supply or wearing apparel supply establishment located in the said city or town. The soliciting of business for or by any person, firm, or corporation engaged in the business of laundry work and/or supplying or renting clean linen or towels or wearing apparel shall and the same is hereby construed to be engaging in the said business. ~~Any person, firm, or corporation soliciting in said city or town shall procure from the Secretary of Revenue a State license for the privilege of soliciting in said city or town, said tax to be in the sum equal to the amount which would be paid if the solicitor had an establishment and~~

~~actually engaged in such business in the said city or town; provided the solicitor has paid a State, county and municipal license in this State.~~

Every person, firm or corporation engaged in the business of soliciting laundry work to be done by a laundry or plant which has not paid the State license tax levied herein shall pay a tax of two hundred dollars (\$200.00) for each vehicle used in carrying the laundry work, and the license issued by the Secretary of Revenue shall be carried in the cab of any vehicle so employed. Counties, cities and towns may levy a tax upon such persons, firms or corporations not in excess of that levied by the State.

A person, firm, or corporation required to be licensed under this section is not required to procure the license under G.S. 105-102.5 for the same location.

Counties, cities and towns, respectively, may levy a license tax not in excess of twelve dollars and fifty cents (\$12.50) on any person, firm, or corporation engaged in the business of laundry work and/or supplying or renting clean linen or towels or wearing apparel in instances when said work is performed outside the said county or town, or when the linen or towels or wearing apparel are supplied by business outside said county or town. Cities and towns may levy a license tax not in excess of fifty dollars (\$50.00) on any other person, firm or corporation engaged in the business of laundry work and/or supplying or renting clean linen or towels or wearing apparel.

Counties, cities and towns may not collect a privilege license tax under this section unless the State license tax, if due, has been first paid."

Sec. 26. G.S. 105-86(a) reads as rewritten:

"(a) Every person, firm or corporation ~~who or which is~~ engaged in the business of outdoor advertising by placing, erecting or maintaining one or more outdoor advertising signs or structures of any nature by means of signboards, poster boards, or painted bulletins, or other painted matter, or any other outdoor advertising devices, erected upon the grounds, walls or roofs of buildings, shall apply for and obtain from the Secretary of Revenue a State license for the privilege of engaging in such business in this State, and shall pay annually for said license as follows:

For posting or erecting 20 or more signs or panels \$25.00
For posting or erecting less than 20 signs or panels, for each sign or panel..... 1.00

And in addition thereto the following license tax for each city, town or other place in which such signboards, poster boards, painted bulletins and other painted or printed matter or other outdoor advertising devices are maintained: ~~maintained in cities and towns of:~~

~~Less than 1,000 population \$ 5.00
1,000 to 1,999 population 10.00
2,000 to 2,999 population 15.00
3,000 to 3,999 population 20.00
4,000 to 4,999 population 25.00
5,000 to 7,499 population 30.00
7,500 to 14,999 population 50.00
15,000 to 24,999 population 100.00
25,000 to 49,999 population 150.00~~

50,000 population and over	200.00
<u>For each city or town, without regard to population....</u>	<u>\$ 70.00</u>
In each county outside of cities and towns	25.00

Provided, that the tax levied in this section shall not apply to regularly licensed motion picture theatres taxed under G.S. 105-37 upon any advertising signs, structures, boards, bulletins, or other devices erected by or placed by the theatre upon property which the theatre has secured by permission of the owner.

Every person, firm, or corporation who or which places, erects or maintains one or more outdoor advertising signs, structures, boards, bulletins or devices as specified in this section shall be deemed to be engaged in the business of outdoor advertising, but when the applicant intends to advertise his own business exclusively by the erection or placement of such outdoor advertising signs, structures, boards, bulletins or devices as specified in this section, he may be licensed to do so upon the payment annually of one dollar (\$1.00) for each sign up to 1,000 in number, and for 1,000 or more, the sum of one thousand dollars (\$1,000) for the privilege in lieu of all other taxation as provided in this section, except such further taxation as may be imposed upon him by cities or towns, acting under the power to levy not in excess of one half of that specified in paragraph two of ~~subsection (a) of this section.~~ this subsection."

Sec. 27. G.S. 105-89 reads as rewritten:

"§ 105-89. Automobiles, wholesale supply dealers and service stations.

(a) Automotive Service Stations. –

(1) Every person, firm, or corporation engaged in the business of servicing, storing, painting, repairing, welding, or upholstering motor vehicles, trailers, or semitrailers, or engaged in the business of retail selling and/or delivering of any tires, tools, batteries, electrical equipment, automotive accessories, including radios designed for exclusive use in automobiles, or supplies, motor fuels and/or lubricants, or any of such commodities, in this state and obtain from the Secretary of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax of fifty dollars (\$50.00) for each location where such business is carried on. on, as follows. The tax shall be the greater of the amount equal to five dollars (\$5.00) multiplied by the number of motor fuel pumps, if any, operated at the location for which the license is sought and the applicable amount in the table below based on population.

In unincorporated communities and in cities or towns of less than 2,500 population	\$10.00
In cities or towns of 2,500 and less than 5,000 population	15.00
In cities or towns of 5,000 and less than 10,000 population	20.00
In cities or towns of 10,000 and less than 20,000 population	30.00
In cities or towns of 20,000	

and less than 30,000 population	40.00
In cities or towns of 30,000 or more	50.00

In computing the tax, the number of motor fuel pumps operated at a location is considered the number of dispensing nozzles at the location from which motor fuel can be dispensed simultaneously.

(2),(3) Repealed by Session Laws 1985 (Reg. Sess., 1986), c. 985, s. 1.

(4) No additional license tax under this subsection shall be levied upon or collected from any employee, agent, or salesman whose employer or principal has paid the tax for each location levied in this subsection.

(5) The tax imposed in G.S. 105-53 shall not apply to the sale of gasoline to dealers for resale.

(6) Counties, cities, and towns may levy a license tax upon each place of business located therein under this subsection not in excess of one fourth of that levied by the State.

(7) A person, firm, or corporation required to be licensed under this subsection is not required to procure the license under G.S. 105-102.5 for the same location.

(b) Automotive Equipment and Supply Dealers at Wholesale. –

(1) Every person, firm, or corporation engaged in the business of buying, selling, distributing, exchanging, and/or delivering automotive accessories, including radios designed for exclusive use in automobiles, parts, tires, tools, batteries, and/or other automotive equipment or supplies or any of such commodities at wholesale shall apply for and obtain from the Secretary of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax of seventy-five dollars (\$75.00) for each location where such business is carried on. ~~on as follows:~~

In unincorporated communities and in cities or towns of less than 2,500 population	\$25.00
In cities or towns of 2,500 and less than 5,000 population	30.00
In cities or towns of 5,000 and less than 10,000 population	50.00
In cities or towns of 10,000 and less than 20,000 population	75.00
In cities or towns of 20,000 and less than 30,000 population	100.00
In cities or towns of 30,000 population or more	125.00

Provided, any person, firm, or corporation engaged in the business enumerated in this section and having no located place of business, but selling to retail dealers by use of some form of vehicle, shall obtain from the Secretary of Revenue a statewide license for the privilege of engaging in such business in this State, and shall pay for such license

an annual tax for each vehicle used in carrying on such business fifty dollars (\$50.00).

- (2) For the purpose of this section, the word 'wholesale' shall apply to manufacturers, jobbers, and such others who sell to retail dealers, except manufacturers of batteries.
- (3) No additional license tax under this subsection shall be levied upon or collected from any employee, agent, or salesman whose employer or principal has paid the tax for each location levied in this subsection.
- (4) Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one half of that levied by the ~~State, with the exception that the minimum tax may be as much as ten dollars (\$10.00).~~ State.
- (5) No person, firm, or corporation paying the wholesalers' tax as levied in subsection (b) hereof shall be required to pay any additional tax under subsection (a) of this section for engaging in any of the types of business levied upon in said subsection (a).
- (6) A person, firm, or corporation required to be licensed under this subsection is not required to procure the license under G.S. 105-102.5 for the same location.

(c) Motor Vehicle Dealers. –

- (1) Every person, firm, or corporation engaged in the business of buying, selling, distributing, servicing, storing and/or exchanging motor vehicles, trailers, semitrailers, tires, tools, batteries, electrical equipment, lubricants, and/or automotive equipment, including radios designed for exclusive use in automobiles, and supplies in this State shall apply for and obtain from the Secretary of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax of one hundred dollars (\$100.00) for each location where such business is carried on. ~~on, as follows:~~

In unincorporated communities and in cities or towns of less than 1,000 population	\$ 25.00
In cities or towns of 1,000 and less than 2,500 population	50.00
In cities or towns of 2,500 and less than 5,000 population	75.00
In cities or towns of 5,000 and less than 10,000 population	110.00
In cities or towns of 10,000 and less than 20,000 population	140.00
In cities or towns of 20,000 and less than 30,000 population	175.00
In cities or towns of 30,000 or more	200.00

Provided, that persons, firms, or corporations dealing in secondhand or used motor vehicles exclusively shall be liable for the tax ~~as set out in the foregoing schedule~~ unless such business is of a seasonal, temporary, transient, or itinerant nature, in which event the tax shall be three hundred dollars (\$300.00) for each location where such business is carried on.

- (2) Any person, firm, or corporation who or which deals exclusively in motor fuels and lubricants, and has paid the license tax levied under subsection (a) of this section, shall not be subject to any license tax under subsections (b) and (c) of this section. A person, firm, or corporation licensed under this subsection is not required to be licensed under subsections (a) or (b) of this section.
- (3) No additional license tax under this subsection shall be levied upon or collected from any employee or salesman whose employer had paid the tax levied in this subsection; nor shall the tax apply to dealers in semitrailers weighing not more than five hundred pounds and carrying not more than one-thousand-pound load, and to be towed by passenger cars, nor to dealers in four-wheel, farm-type wagons equipped with rubber tires and designed to be pulled or towed by passenger cars or farm tractors.
- (4) Premises on which cars are stored or sold when owned or operated by a licensed car dealer under the same name shall not be deemed as a separate place of business when conducted within the corporate limits of any city or town in which such car business is conducted.
- (5) Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one fourth of that levied by the State, ~~with the exception that the minimum tax may be as much as twenty dollars (\$20.00): State.~~ Provided, if such business is of a seasonal, temporary, transient, or itinerant nature, counties, cities, and towns may levy a tax of three hundred dollars (\$300.00) for each location where such business is carried on.
- (6) A person, firm, or corporation required to be licensed under this subsection is not required to procure the license under G.S. 105-102.5 for the same location."

Sec. 28. G.S. 105-89.1 reads as rewritten:

"§ 105-89.1. Motorcycle dealers.

(a) Every person, firm, or corporation, foreign or domestic, engaged in the business of buying, selling, distributing, and/or exchanging motorcycles or motorcycle supplies or any of such commodities in this State shall apply for and obtain from the Secretary of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax ~~for each location where such business is carried on, as follows:~~ of fifty dollars (\$50.00) for each location where such business is carried on.

In unincorporated communities and cities or towns of less than 2,500 population	\$10.00
In cities or towns of 2,500 and less than 5,000 population	15.00
In cities or towns of 5,000 and less than 10,000 population	20.00
In cities or towns of 10,000 and less than 20,000 population	25.00
In cities or towns of 20,000 and less than 30,000 population	30.00
In cities or towns of 30,000 or more.....	40.00

(b) ~~A motorcycle dealer paying the license tax under this section may buy, sell, and/or deal in bicycles and bicycle supplies without the payment of an additional license tax. A person, firm, or corporation required to be licensed under this section is not required to procure the license under G.S. 105-102.5 for the same location.~~

(c) No additional license tax shall be levied upon or collected from any employee or salesman whose employer had paid the tax levied in this section.

(d) No motorcycle dealer shall be issued dealer's tags until the license tax levied under this section has been paid.

(e) Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this section, not in excess of one fourth of that levied by the State, ~~with the exception that the minimum tax may be as much as ten dollars (\$10.00).~~ State."

Sec. 29. G.S. 105-90(b) reads as rewritten:

"(b) Every person, firm, or corporation who or which engages in the business of securing employment for a person or persons and charging therefor a fee, commission, or other compensation shall apply for and obtain from the Secretary of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license ~~the following—~~ an annual tax of three hundred dollars (\$300.00) for each location in which such business is carried on. ~~on:~~

In unincorporated communities and in cities and towns of less than 2,500 population	\$100.00
In cities or towns of 2,500 and less than 5,000 population	200.00
In cities or towns of 5,000 and less than 10,000 population	300.00
In cities or towns of 10,000 or more population	500.00.

Provided, that this section shall not apply to any employment agency operated by the federal government, the State, any county or municipality, or whose sole business is procuring employees for work in the production and harvesting of farm crops within the State, nor shall it apply to any registry for registered nurses or licensed practical nurses when not operated for profit. And provided further, that under this section the tax on any employment agency whose sole business is the placement of teachers and/or other school employees shall be ~~twenty five dollars (\$25.00):~~ fifty dollars (\$50.00): Provided

further, that the tax on employment agencies where the sole business is the placement of domestic servants or unregistered nurses for employment within the State shall be ~~twenty five dollars (\$25.00)~~ fifty dollars (\$50.00)."

Sec. 30. G.S. 105-90.1(b) reads as rewritten:

"(b) (1) Every person, firm, or corporation who or which engages in the business of securing employment for a person or persons and charging therefor a fee, commission, or other compensation shall apply for and obtain from the Secretary of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license ~~the following an~~ an annual tax of three hundred dollars (\$300.00) for each location in which such business is carried ~~on. on:~~

In unincorporated communities and in cities and towns of less than 2,500 population	\$100.00
In cities or towns of 2,500 and less than 5,000 population	200.00
In cities or towns of 5,000 and less than 10,000 population	300.00
In cities or towns of 10,000 or more population	500.00

Provided, that this section shall not apply to any employment agency operated by the federal government, the State, any county or municipality, or whose sole business is procuring employees for work in the production and harvesting of farm crops within the State, nor shall it apply to any registry for registered nurses or licensed practical nurses when not operated for profit. And provided further, that under this section the tax on any employment agency whose sole business is the placement of teachers and/or other school employees ~~and which has been approved by the State Superintendent of Public Instruction shall be twenty five dollars (\$25.00):~~ shall be fifty dollars (\$50.00): Provided further, that the tax on employment agencies where the sole business is the placement of domestic servants or unregistered nurses for employment within the State shall be ~~twenty five dollars (\$25.00)~~ fifty dollars (\$50.00).

- (2) Any person, firm, or corporation violating the provisions of this subsection shall be guilty of a misdemeanor and fined, in addition to other penalties, not less than one thousand dollars (\$1,000) and/or imprisoned, in the discretion of the court.
- (3) Counties, cities and towns may levy a license tax on the business taxed under this subsection not in excess of that levied by the State."

Sec. 31. G.S. 105-91 reads as rewritten:

"§ 105-91. Plumbers, heating contractors, and electricians.

Every person, firm, or corporation engaged in the business of a plumber, installing plumbing fixtures, piping or equipment, steam or gas fitter, or installing hot-air heating systems, or installing electrical equipment, or offering to perform such services, shall apply for and obtain from the Secretary of Revenue a statewide license for the privilege

of engaging in such business, and shall pay for such license ~~the following tax based on population: a tax of fifty dollars (\$50.00).~~

Municipalities of less than 2,000 population.....	\$ 7.50
Municipalities of 2,000 and less than 5,000 population	12.50
Municipalities of 5,000 and less than 10,000 population	15.00
Municipalities of 10,000 and less than 20,000 population	17.50
Municipalities of 20,000 and less than 30,000 population	22.50
Municipalities of 30,000 and less than 50,000 population	30.00
Municipalities of 50,000 or more	40.00

~~If any person, firm, or corporation, required to be licensed under the provisions of this section, engages in said business in two or more cities or towns, such person, firm, or corporation shall procure a license based on the population of the largest city or town in which the business taxed under this section is carried on; however, after a basic tax has been paid, in accordance with the above schedule, same shall apply as a credit when a higher tax is required.~~

~~Provided, that when an individual required to be licensed under this section employs only one additional person the tax shall be one half: Provided further, that any person, firm, or corporation engaged exclusively in the businesses enumerated in and licensed under this section shall not be liable for the tax provided in G.S. 105-54 to 105-56, or G.S. 105-55. All plumbing inspectors in cities or towns shall make a monthly report to the Secretary of Revenue of all installation or repair permits issued for plumbing or heating.~~

With respect to electricians and electrical contractors, a license procured under this section shall cover the installation of electrical equipment, fixtures and wiring in or upon the consumer's premises, or on the 'customer's side' of the point of delivery of electric service, but shall not cover the installation of or service to transmission or distribution lines or work on the 'distributor's side' of the point of delivery of electric service. With respect to plumbers and plumbing contractors, a license procured under this section shall cover plumbing work and plumbing installations in buildings and upon the premises upon which the buildings are situated and up to the connection with the sewer or water mains, but shall not cover the construction of or work upon water or sewer systems or mains.

Counties shall not levy any license tax on the business taxed under this section, but any city or town may levy a license tax not in excess of the ~~base license tax which would be levied by the State if such city or town was the only city or town in which the licensee engaged in business.~~ tax levied by the State."

Sec. 32. G.S. 105-97 reads as rewritten:

"§ 105-97. Manufacturers of ice cream.

(a) Every person, firm, or corporation engaged in the business of manufacturing or distributing ice cream at wholesale shall apply for and obtain from the Secretary of Revenue a State license for the privilege of doing business in this State and shall pay for each factory or place where manufactured and/or stored for distribution the following base tax: Where the machine or the equipment unit used is of the continuous freezer type the rate of tax shall be one dollar and fifty cents (\$1.50) per gallon capacity based on the rated capacity in gallons per hour according to manufacturer's rating of such freezer or freezers, but in no case shall the tax be less than ~~ten dollars (\$10.00)~~ fifty dollars (\$50.00) per annum for any freezer or freezers used; and where the machine or equipment unit used is not of the continuous freezer type the rate of tax shall be five dollars (\$5.00) per gallon capacity for the freezer or freezers used; but in no case shall the tax be less than ~~ten dollars (\$10.00)~~ fifty dollars (\$50.00) per annum for any freezer or freezers used; provided that the Secretary shall have the right to check the correctness or accuracy of any such manufacturer's rating herein referred to and to levy the tax herein authorized on the basis of such determined capacity; and provided, further that where no standard freezer equipment with manufacturer's capacity rating is used, a tax of fifty dollars (\$50.00) shall apply; and provided, further that the license tax herein shall not apply to any farmer who manufactures and sells only the products of his own cows.

Each truck, automobile or other vehicle coming into this State from another state and selling and/or delivering ice cream on which the tax has not been paid under the provisions of this section shall pay an annual license tax for the privilege of doing business in this State in the sum of one hundred dollars (\$100.00) per truck, automobile or vehicle. The license secured from the State under this section shall be posted in the cab of the truck, automobile or other vehicle.

(b) For the purpose of this section the words 'ice cream' shall apply to ice cream, frozen custards, sherbets, water ices, and/or similar frozen products.

~~(c) Every retail dealer selling at retail ice cream purchased from a manufacturer other than a manufacturer who has paid the tax imposed in subsection (a) of this section or a manufacturer using counter freezer equipment and selling ice cream at retail only shall pay an annual license tax for the privilege of doing business in this State of ten dollars (\$10.00).~~

(d) Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one fourth of the above."

Sec. 33. G.S. 105-102.1 reads as rewritten:

"§ 105-102.1. Certain cooperative associations.

(a) Every cooperative marketing association operating solely for the purpose of marketing the products of its members or other farmers, which operations may include activities which are directly related to such marketing activities, and turning back to them the proceeds of sales, less the necessary operating expenses of the association, including interest and dividends on capital stock, on the basis of the quantity of product furnished by them, and every mutual ditch or irrigation association, mutual or cooperative telephone association or company, mutual canning association, cooperative breeding association, or like organizations or associations of a purely local character

deriving receipts solely from assessments, dues or fees collected from members for the sole purpose of meeting expenses, or production credit associations organized under the act of Congress known as the Farm Credit Act of 1933, shall apply for and obtain from the Secretary of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax of ~~ten dollars (\$10.00)~~, fifty dollars (\$50.00), but shall not be required to pay any other tax levied by the provisions of this Article.

(b) Counties, cities and towns may not levy any license tax upon such cooperative marketing associations or production credit associations organized under the act of Congress known as the Farm Credit Act of 1933."

Sec. 34. Article 2 of Chapter 105 of the General Statutes is amended by adding a new section to read:

"§ 105-102.5. General business license.

(a) Every person, firm, or corporation engaging in any one of the businesses listed in subsection (b) of this section shall apply for and procure from the Secretary of Revenue a State 'general business license' for the transaction of such business. The tax for each license shall be fifty dollars (\$50.00) and one license shall be obtained for each location at which any of the businesses enumerated in subsection (b) is engaged in; however, only one general business license is required for any one location regardless of how many of the enumerated businesses are being engaged in at that location by the person, firm, or corporation.

(b) The general business license shall be procured and the tax paid by the person, firm, or corporation engaged in any one or more of the following business activities:

- (1) Selling, leasing, furnishing, and/or distributing movies, including video movies, for use in places where no admission fee is charged or in schools, public or private, or other institutions of learning in this State.
- (2) Selling bicycles, bicycle supplies, or accessories.
- (3) Selling or renting office machines, home appliances, or burglar alarms, smoke alarms, or other warning devices. As used in this subdivision, the term 'office machine' includes cash registers, typewriters, word processing equipment, addressograph machines, adding machines, bookkeeping machines, calculators, billing machines, check writing machines, copying machines, dictating equipment, and data processing equipment. As used in this subdivision, the term 'home appliances' includes washing machines, clothes dryers, refrigerators, freezers, vacuum cleaners, air conditioning units other than permanently installed units using internal ductwork, and sewing machines.
- (4) Operating a campground, trailer park, tent camping area, or similar place for profit, advertising in any manner for transient patronage, or soliciting such business, regardless of whether the rental to patrons is on a daily, weekly, biweekly or monthly basis.
- (5) Operating billiard or pool tables, whether operated by slot or otherwise.

- (6) Operating a bowling alley, or alleys of like kind.
- (7) Selling sandwiches (such term not to be construed to include crackers or cookies in combination with any food filling) in drug stores or any other stands or places not operating as a restaurant; operating, maintaining or placing on location fewer than five cigarette or other tobacco products dispensers, soft drink dispensers, food or other merchandising dispensers, or weighing machines; retailing soft drinks; or retailing or jobbing cigarettes or any other tobacco products.
- (8) Operating a bagatelle table, merry-go-round, other riding device, hobbyhorse, switchback railway, shooting gallery, swimming pool, skating rink, other amusement of a like kind, or a place for other games or play with or without name (unless used solely and exclusively for private amusement or exercise) at a permanent location.
- (9) Selling, offering, ordering for sale, repairing, or servicing pianos, organs, record players, records, tape players, tape cartridges designed for use in tape players, television sets, television accessories or repair parts, radios, or radio accessories or repair parts, including radios designed for exclusive use in motor vehicles.
- (10) Manufacturing ice cream using freezer equipment and selling the ice cream at retail; and selling at retail ice cream purchased from a manufacturer other than a manufacturer who has paid the tax imposed in G.S. 105-97(a). For the purpose of this subdivision, 'ice cream' means ice cream, frozen custards, sherbets, water ices, yogurt, and/or similar frozen products.

(c) Where applicable, the chain store license tax levied in G.S. 105-98 shall be in addition to the general business license tax levied in subsection (a).

(d) Exemptions.

- (1) A person, firm, or corporation required to be licensed under G.S. 105-36.1, 105-37, 105-62, 105-65.1, 105-74, 105-85, 105-89, or 105-89.1 is not required to procure for the same location the general business license imposed by this section.
- (2) The tax levied on the businesses described in subdivisions (5) and (6) of subsection (b) of this section does not apply to fraternal organizations having a national charter, American Legion Posts, posts or other local organizations of other veterans' organizations chartered by Congress or organized and operating on a statewide or nationwide basis, Young Men's Christian Associations, Young Women's Christian Associations, or nonstock, nonprofit charitable recreational corporations, foundations, or centers to which a municipality or county contributes any portion of the operating expense.
- (3) The tax levied on the businesses described in subdivision (7) of subsection (b) of this section does not apply to the sale, through dispensers or otherwise, of milk, milk drinks, dairy products, or

newspapers, or to dispensers dispensing merchandise for five cents (5¢) or less.

(4) The tax levied on the businesses described in subdivision (8) of subsection (b) of this section does not apply to machines and devices licensed under G.S. 105-65 or G.S. 105-66.1. An organization obtaining a license under G.S. 14-309.7 is not required to obtain a license under subdivision (8) of subsection (b) of this section, but is subject to subsection (e) of this section as if a State license were required.

(5) A person, firm, or corporation licensed under this section to conduct a business described in subdivision (9) of subsection (b) is not required to procure a license under G.S. 105-89 by reason of being engaged in the business of selling, installing, or servicing motor vehicle radios.

(e) Local Licenses. For the businesses described under subdivisions (1) through (4), (7), (9), and (10) of subsection (b) of this section, counties may not levy a license tax. For the businesses described under subdivision (5) of this section, counties may levy on each business located outside of cities a license tax not in excess of twenty-five dollars (\$25.00). For the businesses described under subdivision (6), counties may levy on each business located outside of cities a license tax not in excess of ten dollars (\$10.00) per alley kept or maintained. For the businesses described under subdivision (8), counties may levy on each business located outside of cities a license tax not in excess of twenty-five dollars (\$25.00).

Cities may not levy a license tax on the businesses described under subdivision (3) of subsection (b) of this section. Cities may levy on each of the businesses described in subdivisions (1), (2), (5), and (8) a license tax not in excess of twenty-five dollars (\$25.00); on the businesses described in subdivision (4), cities may levy a license tax not in excess of twelve dollars and fifty cents (\$12.50); on the businesses described in subdivision (6), cities may levy a license tax not in excess of ten dollars (\$10.00) per alley kept or maintained; on the businesses described in subdivision (9), cities may levy a license tax not in excess of five dollars (\$5.00); on the businesses described in subdivision (7), cities may levy a license tax not in excess of four dollars (\$4.00); and on the businesses described in subdivision (10), cities may levy a license tax not in excess of two dollars and fifty cents (\$2.50).

Counties and cities may not levy a license tax under this section on a person, firm, or corporation required to be licensed under G.S. 105-65.1."

Sec. 35. G.S. 105-102.4 is repealed.

Sec. 36. This act shall become effective July 1, 1990.

In the General Assembly read three times and ratified this the 5th day of July, 1989.