

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1010

Short Title: Furniture Manufacturers' Tax.

(Public)

Sponsors: Senator Johnson of Cabarrus.

Referred to: Manufacturing & Labor.

April 26, 1989

A BILL TO BE ENTITLED

AN ACT TO IMPOSE A LICENSE TAX ON FURNITURE MANUFACTURERS TO
BECOME EFFECTIVE IF THE GENERAL ASSEMBLY ENACTS A LICENSE
TAX ON CIGARETTE MANUFACTURERS.

The General Assembly of North Carolina enacts:

Section 1. Article 2 of Chapter 105 of the General Statutes is amended by inserting a new section before G.S. 105-103 to read:

"§ 105-102.5. Furniture manufacturers.

Every person engaged in the business of manufacturing furniture shall apply for and obtain from the Secretary of Revenue a license for the privilege of doing business in this State. The manufacturer shall pay a tax of five dollars (\$5.00) for this license. In addition, the manufacturer shall, within 10 days after the last day of each month, report to the Secretary the number of pieces of furniture manufactured by that person during the month and pay a tax at the rate of five dollars (\$5.00) per individual piece of furniture manufactured. This additional tax is due when the report is filed. No county, city, or town may impose a license tax on the business taxed under this section."

Sec. 2. G.S. 105-109.1 reads as rewritten:

"§ 105-109.1. Interest.

With respect to the taxes on gross receipts levied in G.S. 105-37.1(a), 105-38(7), 105-39(c) and 105-65.1(b)(2), ~~and~~ the tax on installment paper dealers levied in ~~G.S. 105-83(b)~~, G.S. 105-83(b), and the tax on furniture manufacturers levied in G.S. 105-102.5, all such taxes, including assessments of taxes or additional taxes, shall bear interest from the time such taxes were due to have been paid until paid, at rates established pursuant to G.S. 105-241.1(i)."

1 Sec. 3. This act shall become effective on the effective date of any act
2 levying a license tax on cigarette manufacturers at a rate measured per cigarette or per
3 pack manufactured.