

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1248

Short Title: Increase Billboard Tax.

(Public)

Sponsors: Representatives Colton, Stamey; and Easterling.

Referred to: Finance.

May 10, 1991

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE PRIVILEGE LICENSE TAX ON OUTDOOR ADVERTISING.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-86(a) reads as rewritten:

"(a) Every person, firm or corporation 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 the~~ 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:~~

~~For each city or town, without regard to population \$70.00~~

~~In each county outside of cities and towns _____ 25.00~~

For each outdoor advertising structure within 1,000 feet of the center line of a highway on the National System of Interstate and Defense Highways, \$500.00.

1 For each outdoor advertising structure within 1,000 feet of the center line of a
2 highway on the Federal Aid Primary Highway System or the North Carolina System of
3 Primary Highways, \$400.00.

4 For each outdoor advertising structure not within 1,000 feet of the center line of a
5 highway in one of these systems, \$250.00.

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

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

21 Sec. 2. This act becomes effective July 1, 1991.