

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 175

Short Title: No License Tax on Cleaning.

(Public)

Sponsors: Representative Mavretic.

Referred to: Finance.

February 17, 1993

A BILL TO BE ENTITLED

AN ACT TO REPEAL THE PRIVILEGE LICENSE TAX ON LAUNDRIES, DRY
CLEANERS, AND OTHER BUSINESSES THAT CLEAN PROPERTY.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-74 and G.S. 105-85 are repealed.

Sec. 2. G.S. 105-89(a) and (c) are each amended by adding the following
subdivision to read:

"(1a) As used in this subsection, the term 'servicing' does not include
cleaning."

Sec. 3. G.S. 105-102.5(b)(9) reads as rewritten:

"(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. As used in this
subdivision, the term 'servicing' does not include cleaning."

Sec. 4. This act becomes effective July 1, 1993.