

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 1297

Short Title: Real Estate Privilege License Tax.

(Public)

Sponsors: Representative Owens.

Referred to: Finance.

April 19, 1999

A BILL TO BE ENTITLED

AN ACT REPEALING THE REQUIREMENT THAT REAL ESTATE BROKERS,
REAL ESTATE SALESMEN, AND REAL ESTATE APPRAISERS PAY
PRIVILEGE LICENSE TAXES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-41(a) reads as rewritten:

"(a) Every individual in this State who practices a profession or engages in a business and is included in the list below must obtain from the Secretary a statewide license for the privilege of practicing the profession or engaging in the business. The tax for each license is fifty dollars (\$50.00); the tax does not apply to an individual who is at least 75 years old.

(1) An attorney-at-law.

(2) A physician, a veterinarian, a surgeon, an osteopath, a chiropractor, a chiropodist, a dentist, an ophthalmologist, an optician, an optometrist, or another person who practices a professional art of healing.

(3) A professional engineer, as defined in G.S. 89C-3.

(4) A registered land surveyor, as defined in G.S. 89C-3.

(5) An architect.

(6) A landscape architect.

- 1 (7) A photographer, a canvasser for any photographer, or an agent of a
2 photographer in transmitting photographs to be copied, enlarged, or
3 colored.
- 4 (8) ~~A real estate broker or a real estate salesman, as defined in G.S. 93A-2.~~
5 ~~A real estate broker or a real estate salesman who is also a real estate~~
6 ~~appraiser is required to obtain only one license under this section to~~
7 ~~cover both activities.~~
- 8 (9) ~~A real estate appraiser, as defined in G.S. 93E-1-4. A real estate~~
9 ~~appraiser who is also a real estate broker or a real estate salesman is~~
10 ~~required to obtain only one license under this section to cover both~~
11 ~~activities.~~
- 12 (10) A person who solicits or negotiates loans on real estate as agent for
13 another for a commission, brokerage, or other compensation."

14 Section 2. G.S. 105-41(h) reads as rewritten:

15 "(h) Counties, cities, or towns shall not levy any license tax on the business or
16 professions taxed under this ~~section~~; section or licensed under Chapters 93A and 93E of
17 the General Statutes, and the statewide license herein provided for shall privilege the
18 licensee to engage in such business or profession in every county, city, or town in this
19 State. Real estate brokers, real estate salesmen, and real estate appraisers may engage in
20 business in every county, city, or town in this State notwithstanding their exemption from
21 the provisions of this section."

22 Section 3. This act is effective when it becomes law.