

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003

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HOUSE BILL 1303

Short Title: Nonprofits Exempt From Admissions Tax.

(Public)

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Sponsors: Representatives Starnes; and Frye.

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Referred to: Finance.

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May 15, 2003

1                                    A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT ATHLETIC CONTESTS SPONSORED BY INCOME TAX  
3 EXEMPT PERSONS FROM THE AMUSEMENTS PRIVILEGE TAX.  
4 The General Assembly of North Carolina enacts:  
5                    **SECTION 1.** G.S. 105-40 is amended by adding a new subdivision to read:  
6                    "(6a) A youth athletic contest with an admissions price that does not exceed  
7                    five dollars (\$5.00) sponsored by a person exempt from income tax  
8                    under Article 4 of this Chapter."  
9                    **SECTION 2.** This act becomes effective July 1, 2003.