

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

FILED SENATE
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SENATE DRS15145-RBx-25 (02/18)

Short Title: Privilege Tax on Geologists. (Public)

Sponsors: Senator Hartsell (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO REQUIRE LICENSED GEOLOGISTS TO OBTAIN A STATE PRIVILEGE
3 TAX AND THUS PROHIBIT CITIES FROM IMPOSING A LOCAL PRIVILEGE TAX.
4 The General Assembly of North Carolina enacts:
5 SECTION 1. G.S. 105-41 reads as rewritten:
6 "§ 105-41. Attorneys-at-law and other professionals.
7 (a) Every individual in this State who practices a profession or engages in a business
8 and is included in the list below must obtain from the Secretary a statewide license for the
9 privilege of practicing the profession or engaging in the business. A license required by this
10 section is not transferable to another person. The tax for each license is fifty dollars (\$50.00).
11 ...
12 (13) A licensed geologist, as defined in G.S. 89E-3.
13 ...
14 (h) Counties and cities may not levy any license tax on the business or professions
15 taxed under this section.
16"
17 SECTION 2. This act is effective when it becomes law and applies to taxable years
18 beginning on or after July 1, 2013.

