

February 10, 2009

**S 99. INTERNET TICKET RESALE AMENDMENTS.** Filed 2/10/09. *TO EXTEND AND AMEND AN ACT TO PROTECT CUSTOMERS PURCHASING TICKETS VIA THE INTERNET, AND TO IMPOSE A PRIVILEGE LICENSE TAX ON GROSS RECEIPTS RECEIVED TO THE EXTENT THEY EXCEED FACE VALUE OF THE TICKET.*

Extends the expiration date for SL 2008-158, which enacted GS 14-344.1 (Internet sale of admission tickets in excess of printed price) and GS 14-344.2 (Prohibition on ticket purchasing software), from June 30, 2009, to June 30, 2011. Effective June 30, 2009, repeals GS 14-344.1(e), which required a person who resells or offers to resell admission tickets to report each month to the Department of Revenue on gross receipts received in the previous month. Specifies that liability remains for filing a report for gross receipts received in June 2009. Makes a conforming change to Section 4 of SL 2008-158.

Effective July 1, 2009, amends GS 105-37.1 (Dances, athletic events, shows, exhibitions, and other entertainments) to include reselling or offering to resell admission tickets on the Internet under GS 14-344.1 to the list of activities for which a privilege tax is imposed on the gross receipts. Provides that gross receipts exclude the price printed on the face of the ticket.

**Intro. by Hartsell.**

GS 14, 105

June 30, 2009

**S 99. INTERNET TICKET RESALE AMENDMENTS.** Filed 2/10/09. House committee substitute makes the following changes to 1st edition. Deletes in proposed amended Section 4 of SL 2008-158 that the act expires June 30, 2011. Also makes a conforming deletion.

Deletes repeal of GS 14-344.1(e).

Deletes amendments to GS 105-37.1, which added reselling or offering to resell admission tickets on the Internet under GS 14-344.1 to the list of activities for which a privilege tax was imposed on the gross receipts.

Makes conforming changes to the title and the effective date.