

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

H.B. 1201
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HOUSE PRINCIPAL CLERK

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HOUSE DRH20163-RB-57 (05/13)

Short Title: Exempt Admission to Agricultural Fairs. (Public)

Sponsors: Representatives Holloway, Pierce, Dixon, and Dobson (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT ADMISSION CHARGES TO COUNTY AGRICULTURAL FAIRS
3 FROM THE SALES TAX IMPOSED ON AN ADMISSION CHARGE TO AN
4 ENTERTAINMENT ACTIVITY.
5 The General Assembly of North Carolina enacts:
6 **SECTION 1.** If House Bill 1050, 2013 Regular Session, becomes law, then
7 G.S. 105-164.4G(f), as enacted by House Bill 1050, reads as rewritten:
8 "(f) Exemptions. – The following gross receipts derived from an admission charge to an
9 entertainment activity are specifically exempt from the tax imposed by this Article:
10 ...
11 (6) A commercial agricultural fair that meets the requirements of
12 G.S. 106-520.1, as determined by the Commissioner of Agriculture."
13 **SECTION 2.** This act becomes effective January 1, 2015, and applies to gross
14 receipts derived on or after that date.

