

FAILED



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
Senate Bill 763*

AMENDMENT NO. A1
(to be filled in by
Principal Clerk)

S763-ARB-151 [v.1]

Page 1 of 1

Comm. Sub. [YES]
Amends Title [NO]
2nd edition

Date _____, 2014

Senator Hartsell

- 1 moves to amend the bill on page 1, line 3, by rewriting the line to read:
- 2 "REVENUE LAWS AND TO ALLOW A RETAILER TO REMIT THE SALES TAX
- 3 COLLECTED ON THE GROSS RECEIPTS DERIVED FROM AN ADMISSION CHARGE
- 4 AT THE TIME THE EVENT OCCURS.";
- 5
- 6 And on page 11, lines 15 and 16, inserting a new section between those lines to read, and by
- 7 renumbering the last section accordingly:
- 8 "SECTION 22. G.S. 105-164.4G(a), as enacted by S.L. 2014-3, reads as rewritten:
- 9 "§ 105-164.4G. Entertainment activity.
- 10 (a) Definition. – The following definitions apply in this section:
- 11 (1) Admission charge. – Gross receipts derived for the right to attend an
- 12 entertainment activity. The term includes a charge for a single ticket, a
- 13 multi-occasion ticket, a seasonal pass, and an annual pass; a membership fee
- 14 that provides for admission; a cover charge; a surcharge; a convenience fee,
- 15 a processing fee, a facility charge, a facilitation fee, or similar charge; or any
- 16 other charges included in gross receipts derived from admission. The gross
- 17 receipts derived for the right to attend an entertainment activity are
- 18 considered to be a deposit until the time that admission may be gained to the
- 19 activity and the sale does not occur until admission may be gained to the
- 20 activity.
- 21 ...".

SIGNED _____
Amendment Sponsor

**The official copy of this document, with signatures
and vote information, is available in the
Senate Principal Clerk's Office**



* S 7 6 3 - A R B - 1 5 1 - V - 1 *