

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

**H.B. 69**  
**Feb 10, 2015**  
**HOUSE PRINCIPAL CLERK**

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HOUSE DRH40039-RB-9 (02/05)

Short Title: Sales Tax Exemption-Agricultural Fairs. (Public)

Sponsors: Representative Pierce.

Referred to:

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

