

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

FILED SENATE
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S.B. 152
PRINCIPAL CLERK

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SENATE DRS45067-MC-66A* (02/27)

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

Sponsors: Senator Smith (Primary Sponsor).

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.



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