

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021

FILED SENATE  
Mar 31, 2021  
S.B. 440  
PRINCIPAL CLERK

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SENATE BILL DRS55016-MCf-98A

Short Title: Nonprofit Fundraising Sales Tax Exemption. (Public)

Sponsors: Senators Davis and Burgin (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT CERTAIN FUNDRAISING EVENTS BY NONPROFITS FROM  
3 SALES TAX.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.4G(e) reads as rewritten:

6 "(e) Exceptions. – The tax imposed by this section does not apply to the following:

7 ...

8 (2) Tuition, registration fees, or charges to attend instructional seminars,  
9 conferences, or workshops for educational purposes, notwithstanding that  
10 entertainment activity may be offered as an ancillary purpose of an event listed  
11 in this subdivision.

12 (2a) Events held by a nonprofit entity exempt from tax under Article 4 of this  
13 Chapter solely for fundraising purposes for the entity, notwithstanding that  
14 entertainment activity may be offered as an ancillary purpose of the event.

15 ...."

16 **SECTION 2.** This act becomes effective July 1, 2021, and applies to admission  
17 charges for entertainment activities held on or after that date.



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