

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 376
HOUSE BILL 696

AN ACT TO EXEMPT NONPROFIT TEEN CENTERS FROM THE PRIVILEGE
LICENSE TAX ON AMUSEMENTS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-37.1(a) is amended by adding a new paragraph at the end of that subsection to read:

"The license and gross receipts taxes imposed by this section do not apply to a person, firm, or corporation that is exempt from income tax under Article 4 of this Chapter and is engaged in the business of operating a teen center. A 'teen center' is a fixed facility whose primary purpose is to provide recreational activities, dramatic performances, dances, and other amusements exclusively for teenagers."

Sec. 2. This act shall become effective July 1, 1985.

In the General Assembly read three times and ratified, this the 11th day of June, 1985.