

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 510
SENATE BILL 451

AN ACT TO CLASSIFY CERTAIN WORKS OF FINE ART AND EXCLUDE THEM
FROM INVENTORY TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-275 is amended by adding a new subdivision to read:

"(30) Works of fine art created by an individual artist, other than in the course of employment, and either held by the artist for sale in the regular course of his business as an artist or consigned by him to another person for sale. As used in this subdivision, 'work of fine art' means an original art work that is:

- a. A visual rendition, including a painting, drawing, sculpture, mosaic, or photograph;
- b. A work of calligraphy;
- c. A work of graphic art, including an etching, lithograph, offset print, or silk screen;
- d. A craft work in materials, including clay, textile, fiber, wood, metal, plastic, or glass; or
- e. A work in mixed media, including a collage or a work consisting of any combination of works included in this subdivision."

Sec. 2. This act shall become effective for taxable years beginning on or after January 1, 1986.

In the General Assembly read three times and ratified, this the 1st day of July, 1985.