

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 819
HOUSE BILL 1447

AN ACT TO PROVIDE A MOTION PICTURE LICENSE TAX EXEMPTION FOR
NONPROFIT CENTERS FOR THE PERFORMING AND VISUAL ARTS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-37 is amended by adding a new subsection to read:

"(e1) Motion picture shows promoted and managed by a qualifying corporation that operates a center for the performing and visual arts are exempt from the license tax imposed under this section if the motion pictures are shown at the center and if the showing of motion pictures is not the primary purpose of the center. As used in this subsection, 'qualifying corporation' and 'center for the performing and visual arts' have the same meaning as in G.S. 105-37.1(a)."

Sec. 2. G.S. 105-37(f) is amended by adding a new sentence at the end of that subsection to read:

"Cities and towns may not levy a license tax on a business described in subsection (e1)."

Sec. 3. The second sentence of the next to last paragraph of G.S. 105-37.1(a) is amended by deleting the phrase "as defined in G.S. 105-130.2(1)".

Sec. 4. This act shall become effective July 1, 1986.

In the General Assembly read three times and ratified, this the 27th day of June, 1986.