

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 985
SENATE BILL 901

AN ACT MAKING CLARIFYING AMENDMENTS TO THE PRIVILEGE LICENSE
TAX STATUTES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-89(a) is amended as follows:

(1) by changing the colon following the word "follows" in subdivision (1) to a period and adding the following sentence immediately after that period to read:

"The tax shall be the greater of the amount equal to five dollars (\$5.00) multiplied by the number of motor fuel pumps, if any, operated at the location for which the license is sought and the applicable amount in the table below based on population.";

(2) by adding a new sentence at the end of subdivision (1) to read:

"In computing the tax, the number of motor fuel pumps operated at a location is considered the number of dispensing nozzles at the location from which motor fuel can be dispensed simultaneously."; and

(3) by deleting subdivisions (2) and (3) of that subsection and renumbering the succeeding subdivisions accordingly.

Sec. 2. G.S. 105-89(c)(2) is amended by adding a new sentence at the end of that subdivision to read:

"A person, firm, or corporation licensed under this subsection is not required to be licensed under subsections (a) or (b) of this section."

Sec. 3. G.S. 105-99 is amended by adding a new sentence at the end of the first paragraph of that section to read:

"In computing the tax, the number of pumps owned or leased by a distributor or wholesaler is considered the number of dispensing nozzles from which motor fuel can be dispensed simultaneously."

Sec. 4. G.S. 105-102.3 is amended in the first sentence of that section by inserting between the words "savings bank" and the comma following those words the phrase "created other than under Chapter 54B of the General Statutes or the Home Owners' Loan Act of 1933 (12 U.S.C. §§ 1461-68)".

Sec. 5. Section 1 of this act is effective upon ratification and applies to licenses issued on or after July 1, 1986. The remainder of this act is effective upon ratification. This act does not affect pending litigation.

In the General Assembly read three times and ratified, this the 11th day of July, 1986.