

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1034

Short Title: Youth League Concessions/No Tax.

(Public)

Sponsors: Representatives Grady; H. Hunter and Smith.

Referred to: Finance.

April 19, 1991

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT NONPROFIT YOUTH ATHLETIC LEAGUE
CONCESSION STANDS SHALL BE EXEMPT FROM SALES TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision (34a) to
read:

"(34a) Sales made at a concession stand operated by a nonprofit civic or
charitable organization when the net proceeds of the sales will be used
exclusively to support a nonprofit athletic league within the State for
children under the age of 19."

Sec. 2. This act becomes effective July 1, 1991, and applies to sales made on
or after that date.