

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 291

Short Title: Nonprofit License Tax Exemption.

(Public)

Sponsors: Senator Perdue.

Referred to: Finance

March 2, 1995

A BILL TO BE ENTITLED

AN ACT TO EXEMPT CERTAIN NONPROFIT ORGANIZATIONS FROM PAYING
THE LICENSE TAX FOR SPECIALTY MARKET OPERATORS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-53(c) reads as rewritten:

"(c) Specialty Market Operator. – Every person, other than the State or a unit of local government, engaged in business as a specialty market operator shall obtain a license from the Secretary of Revenue for the privilege of engaging in business and shall pay a tax for the license of two hundred dollars (\$200.00) for each county in which he is engaged in business. A 'specialty market operator' is a person, other than the State or a unit of local government, who rents space, at a location other than a permanent retail store, to others for the purpose of selling goods at retail or offering goods for sale at retail. The following nonprofit organizations are not required to pay the tax levied in this subsection but are subject to subsections (k) and (l) of this section:

(1) A volunteer fire department or volunteer rescue squad that is not part of a unit of local government, has no more than two paid employees, and is exempt from State income tax under G.S. 105-130.11. As used in this section, the term 'rescue squad' means an organization that provides rescue services, emergency medical services, or both.

1 (2) A civic club that is a member club of a nationally recognized civic
2 organization and is exempt from State income tax under G.S. 105-
3 130.11(a)(5)."

4 Sec. 2. This act becomes effective July 1, 1995.