

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2001**

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**SENATE BILL 1134**

Short Title: Greenville Permits Precede Tax License. (Local)

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Sponsors: Senator Warren.

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Referred to: Finance.

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June 3, 2002

1                                   A BILL TO BE ENTITLED  
2 AN ACT TO AUTHORIZE THE CITY OF GREENVILLE TO PROVIDE THAT A  
3 TAXPAYER MUST OBTAIN ALL REQUIRED PERMITS BEFORE  
4 RECEIVING A PRIVILEGE LICENSE TO CARRY ON A TRADE OR  
5 BUSINESS.

6 The General Assembly of North Carolina enacts:

7                   **SECTION 1.** G.S. 160A-211 reads as rewritten:

8 "**§ 160A-211. Privilege license taxes.**

9       (a) Authority. – Except as otherwise provided by law, a city shall have power to  
10 levy privilege license taxes on all trades, occupations, professions, businesses, and  
11 franchises carried on within the city. A city may levy privilege license taxes on the  
12 businesses that were formerly taxed by the State under the following sections of Article  
13 2 of Chapter 105 of the General Statutes only to the extent the sections authorized cities  
14 to tax the businesses before the sections were repealed:

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16	G.S. 105-36	Amusements – Manufacturing, selling, leasing, or
17		distributing moving picture films.
18	G.S. 105-36.1	Amusements – Outdoor theatres.
19	G.S. 105-37	Amusements – Moving pictures – Admission.
20	G.S. 105-42	Private detectives and investigators.
21	G.S. 105-45	Collecting agencies.
22	G.S. 105-46	Undertakers and retail dealers in coffins.
23	G.S. 105-50	Pawnbrokers.
24	G.S. 105-51.1	Alarm systems.
25	G.S. 105-53	Peddlers, itinerant merchants, and specialty market
26		operators.
27	G.S. 105-54	Contractors and construction companies.
28	G.S. 105-55	Installing elevators and automatic sprinkler systems.
29	G.S. 105-61	Hotels, motels, tourist courts and tourist homes.

1	G.S. 105-62	Restaurants.
2	G.S. 105-65	Music machines.
3	G.S. 105-65.1	Merchandising dispensers and weighing machines.
4	G.S. 105-66.1	Electronic video games.
5	G.S. 105-74	Pressing clubs, dry cleaning plants, and hat blockers.
6	G.S. 105-77	Tobacco warehouses.
7	G.S. 105-80	Firearms dealers and dealers in other weapons.
8	G.S. 105-85	Laundries.
9	G.S. 105-86	Outdoor advertising.
10	G.S. 105-89	Automobiles, wholesale supply dealers, and service
11		stations.
12	G.S. 105-89.1	Motorcycle dealers.
13	G.S. 105-90	Emigrant and employment agents.
14	G.S. 105-91	Plumbers, heating contractors, and electricians.
15	G.S. 105-97	Manufacturers of ice cream.
16	G.S. 105-98	Branch or chain stores.
17	G.S. 105-99	Wholesale distributors of motor fuels.
18	G.S. 105-102.1	Certain cooperative associations.
19	G.S. 105-102.5	General business license.

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21 (b) Barbershop and Salon Restriction. – A privilege license tax levied by a city  
22 on a barbershop or a beauty salon may not exceed two dollars and fifty cents (\$2.50) for  
23 each barber, manicurist, cosmetologist, beautician, or other operator employed in the  
24 barbershop or beauty salon.

25 (c) Piped Gas Restriction. – A city may not levy a privilege license tax on a  
26 person who is engaged in the business of supplying piped natural gas and is subject to  
27 tax under Article 5E of Chapter 105 of the General Statutes.

28 (d) Telecommunications Restriction. – A city may not impose a license,  
29 franchise, or privilege tax on a company taxed under G.S. 105-164.4(a)(4c).

30 (e) Conditions. – A city may, by ordinance, require a taxpayer to obtain required  
31 permits as a condition precedent to the issuance of a privilege license authorized by this  
32 section. The ordinance must specifically identify the required permits to which it  
33 applies. As used in this subsection, the term 'required permit' means a permit that,  
34 pursuant to an ordinance authorized by Article 19 of this Chapter, must be obtained  
35 from the city in order for the taxable trade, occupation, profession, business, or  
36 franchise to be carried on."

37 **SECTION 2.** This act applies only to the City of Greenville.

38 **SECTION 3.** This act is effective when it becomes law.