

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2003**

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**SENATE DRS75313-LYx-192 (5/18)**

Short Title: Increase Attorney Tax for Judicial Campaign. (Public)

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Sponsors: Senator Clodfelter.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO INCREASE THE PRIVILEGE TAX ON ATTORNEYS TO SUPPORT  
THE NORTH CAROLINA PUBLIC CAMPAIGN FINANCING FUND.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-41 reads as rewritten:

**"§ 105-41. Attorneys-at-law and other professionals.**

(a) Every individual in this State who practices a profession or engages in a business and is included in the list below must obtain from the Secretary a statewide license for the privilege of practicing the profession or engaging in the business. A license required by this section is not transferable to another person. The tax for each license is fifty dollars (\$50.00).

~~(1) An attorney at law. In addition to the tax, whenever an attorney pays the tax, the Department must give that attorney an opportunity to make a contribution of fifty dollars (\$50.00) to support the North Carolina Public Campaign Financing Fund established by G.S. 163-278.63. Payment of the contribution is not required and is not considered part of the tax owed.~~

(2) A physician, a veterinarian, a surgeon, an osteopath, a chiropractor, a chiropodist, a dentist, an ophthalmologist, an optician, an optometrist, or another person who practices a professional art of healing.

(3) A professional engineer, as defined in G.S. 89C-3.

(4) A registered land surveyor, as defined in G.S. 89C-3.

(5) An architect.

(6) A landscape architect.

(7) A photographer, a canvasser for any photographer, or an agent of a photographer in transmitting photographs to be copied, enlarged, or colored.

1 (8) A real estate broker or a real estate salesman, as defined in G.S. 93A-2.  
2 A real estate broker or a real estate salesman who is also a real estate  
3 appraiser is required to obtain only one license under this section to  
4 cover both activities.

5 (9) A real estate appraiser, as defined in G.S. 93E-1-4. A real estate  
6 appraiser who is also a real estate broker or a real estate salesman is  
7 required to obtain only one license under this section to cover both  
8 activities.

9 (10) A person who solicits or negotiates loans on real estate as agent for  
10 another for a commission, brokerage, or other compensation.

11 (11) A mortician or embalmer licensed under G.S. 90-210.25.

12 (a1) Every individual in this State who practices law must obtain from the  
13 Secretary a statewide license for the privilege of practicing law. A license required by  
14 this section is not transferable to another person. The tax for each license is one hundred  
15 dollars (\$100.00). Fifty percent (50%) of the amount collected under this subsection  
16 must be transferred to the North Carolina Public Campaign Financing Fund established  
17 under G.S. 163-273.63.

18 (b) The following persons are exempt from the tax:

19 (1) A person who is at least 75 years old.

20 (2) A person practicing the professional art of healing for a fee or reward,  
21 if the person is an adherent of an established church or religious  
22 organization and confines the healing practice to prayer or spiritual  
23 means.

24 (3) A blind person engaging in a trade or profession as a sole proprietor. A  
25 "blind person" means any person who is totally blind or whose central  
26 visual acuity does not exceed 20/200 in the better eye with correcting  
27 lenses, or where the widest diameter of visual field subtends an angle  
28 no greater than 20 degrees. This exemption shall not extend to any sole  
29 proprietor who permits more than one person other than the proprietor  
30 to work regularly in connection with the trade or profession for  
31 remuneration or recompense of any kind, unless the other person in  
32 excess of one so remunerated is a blind person.

33 (c) Every person engaged in the public practice of accounting as a principal, or as  
34 a manager of the business of public accountant, shall pay for such license fifty dollars  
35 (\$50.00), and in addition shall pay a license of twelve dollars and fifty cents (\$12.50)  
36 for each person employed who is engaged in the capacity of supervising or handling the  
37 work of auditing, devising or installing systems of accounts.

38 (d) Repealed by Session Laws 1998-95, s. 7, effective July 1, 1999.

39 (e) Licenses issued under this section are issued as personal privilege licenses  
40 and shall not be issued in the name of a firm or corporation. A licensed photographer  
41 having a located place of business in this State is liable for a license tax on each agent or  
42 solicitor employed by the photographer for soliciting business. If any person engages in  
43 more than one of the activities for which a privilege tax is levied by this section, the  
44 person is liable for a privilege tax with respect to each activity engaged in.

1 (f) Repealed by Session Laws 1981, c. 17.

2 (g) Repealed by Session Laws 1998-95, s. 7, effective July 1, 1999.

3 (h) Counties and cities may not levy any license tax on the business or  
4 professions taxed under this section.

5 (i) Obtaining a license required by this Article does not of itself authorize the  
6 practice of a profession, business, or trade for which a State qualification license is  
7 required."

8 **SECTION 2.** G.S. 163-278.63(b) reads as rewritten:

9 "(b) Sources of Funding. – Money received from all the following sources must be  
10 deposited in the Fund:

11 (1) Money from the North Carolina Candidates Financing Fund.

12 (2) Designations made to the Public Campaign Financing Fund by  
13 individual taxpayers pursuant to G.S. 105-159.2.

14 (3) ~~Any contributions made~~ Fifty percent (50%) of the privilege tax paid  
15 by attorneys in accordance with G.S. ~~405-41~~, 105-41(a1).

16 (4) Public Campaign Financing Fund revenues distributed for an election  
17 that remain unspent or uncommitted at the time the recipient is no  
18 longer a certified candidate in the election.

19 (5) Money ordered returned to the Public Campaign Financing Fund in  
20 accordance with G.S. 163-278.70.

21 (6) Voluntary donations made directly to the Public Campaign Financing  
22 Fund. Corporations, other business entities, labor unions, and  
23 professional associations may make donations to the Fund."

24 **SECTION 3.** This act becomes effective July 1, 2004, and applies to taxes  
25 due on or after that date.