

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013**

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HOUSE BILL 1201

Short Title: Exempt Admission to Agricultural Fairs. (Public)

Sponsors: Representatives Holloway, Pierce, Dixon, and Dobson (Primary Sponsors).

For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.

Referred to: Finance.

May 23, 2014

A BILL TO BE ENTITLED

AN ACT TO EXEMPT ADMISSION CHARGES TO COUNTY AGRICULTURAL FAIRS
FROM THE SALES TAX IMPOSED ON AN ADMISSION CHARGE TO AN
ENTERTAINMENT ACTIVITY.

The General Assembly of North Carolina enacts:

SECTION 1. If House Bill 1050, 2013 Regular Session, becomes law, then
G.S. 105-164.4G(f), as enacted by House Bill 1050, reads as rewritten:

"(f) Exemptions. – The following gross receipts derived from an admission charge to an
entertainment activity are specifically exempt from the tax imposed by this Article:

...

(6) A commercial agricultural fair that meets the requirements of
G.S. 106-520.1, as determined by the Commissioner of Agriculture."

SECTION 2. This act becomes effective January 1, 2015, and applies to gross
receipts derived on or after that date.

