

1 Article 2.  
2 Privilege Taxes.

3 **§ 105-33. Taxes under this Article.**

4 (a) General. – Taxes in this Article are imposed for the privilege of carrying on the  
5 business, exercising the privilege, or doing the act named.

6 (b) License Taxes. – A license tax imposed by this Article is an annual tax. The tax is  
7 due by July 1 of each year. The tax is imposed for the privilege of engaging in a specified  
8 activity during the fiscal year that begins on the July 1 due date of the tax. The full amount of a  
9 license tax applies to a person who, during a fiscal year, begins to engage in an activity for  
10 which this Article requires a license. Before a person engages in an activity for which this  
11 Article requires a license, the person must obtain the required license.

12 (c) Other Taxes. – The taxes imposed by this Article on a percentage basis or another  
13 basis are due as specified in this Article.

14 (d) Repealed by Session Laws 1998-95, s. 2.

15 (e) Repealed by Session Laws 1989, c. 584, s. 1.

16 (f), (g) Repealed by Session Laws 1998-95, s. 2.

17 (h) Liability Upon Transfer. – A grantee, transferee, or purchaser of any business or  
18 property subject to the State taxes imposed in this Article must make diligent inquiry as to  
19 whether the State tax has been paid. If the business or property has been granted, sold,  
20 transferred, or conveyed to an innocent purchaser for value and without notice that the vendor  
21 owed or is liable for any of the State taxes imposed under this Article, the property, while in the  
22 possession of the innocent purchaser, is not subject to any lien for the taxes.

23 (i), (j) Repealed by Session Laws 1998-95, s. 2.

24 (k) Repealed by Session Laws 1987, c. 190. (1939, c. 158, s. 100; 1943, c. 400, s. 2;  
25 1951, c. 643, s. 2; 1953, c. 981, s. 1; 1963, c. 294, s. 3; 1973, c. 476, s. 193; 1977, c. 657, s. 1;  
26 1981, c. 83, ss. 1, 2; 1985, c. 114, s. 10; 1985 (Reg. Sess., 1986), c. 826, ss. 1, 2; c. 934, s. 3;  
27 1987, c. 190; 1989, c. 584, s. 1; 1989 (Reg. Sess., 1990), c. 814, s. 1; 1991 (Reg. Sess., 1992),  
28 c. 981, s. 1; 1993, c. 539, s. 688; 1994, Ex. Sess., c. 24, s. 14(c); 1996, 2nd Ex. Sess., c. 14, ss.  
29 18, 19; 1998-95, ss. 1, 2.)  
30

31 **§ 105-33.1. Definitions.**

32 The following definitions apply in this Article:

33 (1) City. – Defined in G.S. 105-228.90.

34 (1a) Code. – Defined in G.S. 105-228.90.

35 (2) Repealed by Session Laws 1998-95, s. 3.

36 (3) Person. – Defined in G.S. 105-228.90.

37 (4) Secretary. – Defined in G.S. 105-228.90. (1991, c. 45, s. 1; 1991 (Reg. Sess.,  
38 1992), c. 922, s. 2; 1993, c. 12, s. 3; c. 354, s. 6; 1998-95, s. 3.)  
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40 **§ 105-34: Repealed by Session Laws 1979, c. 63.**

41  
42 **§ 105-35: Repealed by Session Laws 1979, c. 72.**  
43

44 **§§ 105-36 through 105-37: Repealed by Session Laws 1996, Second Extra Session, c. 14,**  
45 **s. 17.**  
46

47 **§ 105-37.1. (For contingent repeal, see note) Live entertainment and ticket resales.**

48 (a) Scope. – A privilege tax is imposed on the following:

49 (1) The gross admissions receipts of a person who is engaged in providing  
50 admission to live entertainment of any kind. Gross admissions receipts under  
51 this subdivision do not include charges for amenities. If charges for

1 amenities are not separately stated on the face of an admission ticket, then  
2 the charge for admission is considered to be equal to the admission charge  
3 for a ticket to the same event that does not include amenities and is for a seat  
4 located directly in front of or closest to a seat that includes amenities.

5 (2) The gross admissions receipts of a person who is engaged in the business of  
6 reselling on the Internet under G.S. 14-344.1 an admission ticket that is  
7 taxable under subdivision (1) of this subsection. If the price of an admission  
8 ticket is printed on the face of the ticket, gross receipts under this  
9 subdivision exclude the face price. If the price of an admission ticket is not  
10 printed on the face of the ticket, the tax under this subdivision applies to the  
11 difference between the amount the reseller paid for the ticket and the amount  
12 the reseller charges for the ticket.

13 (3) Repealed by Session Laws 2010-31, s. 31.7(a), effective June 30, 2010.

14 (b) Rate and Payment. – The rate of the privilege tax imposed by this section is three  
15 percent (3%). The tax is due when a return is due. A return is due by the 10th day after the end  
16 of each month and covers the gross receipts received during the previous month.

17 (c) Advance Report. – A person who owns or controls a live entertainment performance  
18 subject to the tax imposed by this section and who plans to bring the performance to this State  
19 from outside the State must file a statement with the Secretary that lists the dates, times, and  
20 places of the performance. The statement must be filed no less than five days before the first  
21 performance in this State.

22 (d) Local Taxes. – Cities may levy a license tax on a person taxed under subdivision  
23 (a)(1) of this section; however, the tax may not exceed twenty-five dollars (\$25.00). Cities may  
24 not levy a license tax on a person taxed under subdivision (a)(2) of this section. Counties may  
25 not levy a license tax on a person taxed under this section. (1939, c. 158, ss. 105, 106; 1943, c.  
26 400, s. 2; 1945, c. 708, s. 2; 1947, c. 501, s. 2; 1963, c. 1231; 1967, c. 865; 1973, c. 476, s. 193;  
27 c. 476, s. 193; 1977, c. 657, s. 1; 1981, c. 2; c. 83, s. 3; c. 977; 1985, c. 376; 1985 (Reg. Sess.,  
28 1986), c. 819, s. 3; 1987 (Reg. Sess., 1988), c. 1082, s. 1.1; 1989, c. 584, ss. 5, 6; 1989 (Reg.  
29 Sess., 1990), c. 814, s. 2; 1991, c. 45, s. 2; 1996, 2nd Ex. Sess., c. 14, s. 20; 1998-95, ss. 4, 5;  
30 1999-337, s. 14(a); 1999-456, s. 26; 2010-31, s. 31.7(a); 2011-330, s. 1.)

31  
32 **§ 105-37.2: Repealed by Session Law 1998-96, s. 3.**

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34  
35 **§ 105-38: Repealed by Session Laws 1999-337, s. 14(b).**

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37  
38 **§ 105-38.1. Motion picture shows.**

39 (a) A privilege tax at the rate of one percent (1%) is imposed on the gross receipts of a  
40 person who is engaged in the business of operating a motion picture show for which an  
41 admission is charged. The tax is due when a return is due. A return is due by the 10th day after  
42 the end of each month and covers the gross receipts received during the previous month. If a  
43 person offers an entertainment or amusement that includes both a motion picture taxable under  
44 this section and an entertainment or amusement taxable under G.S. 105-37.1, the tax in that  
45 statute applies to the entire gross receipts and the tax levied in this section does not apply.

46 (b) Repealed by Session Laws 1999-337, s. 15(a). (1998-95, s. 5.1; 1999-337, s. 15(a).)

47  
48 **§ 105-39. Repealed by Session Laws 1987 (Reg. Sess., 1988), c. 1082, s. 1.)**

49  
50 **§ 105-40. Amusements – Certain exhibitions, performances, and entertainments exempt**  
51 **from tax.**

1 The following forms of amusement are exempt from the taxes imposed under this Article:

- 2 (1) All exhibitions, performances, and entertainments, except as in this Article  
3 expressly mentioned as not exempt, produced by local talent exclusively, for  
4 the benefit of religious, charitable, benevolent or educational purposes, as  
5 long as no compensation is paid to the local talent.
- 6 (2) The North Carolina Symphony Society, Incorporated, as specified in G.S.  
7 140-10.1.
- 8 (3) All exhibits, shows, attractions, and amusements operated by a society or  
9 association organized under the provisions of Chapter 106 of the General  
10 Statutes where the society or association has obtained a permit from the  
11 Secretary to operate without the payment of taxes under this Article.
- 12 (4) All outdoor historical dramas, as specified in Article 19C of Chapter 143 of  
13 the General Statutes.
- 14 (5) All elementary and secondary school athletic contests, dances, and other  
15 amusements.
- 16 (6) The first one thousand dollars (\$1,000) of gross receipts derived from dances  
17 and other amusements actually promoted and managed by civic  
18 organizations when the entire proceeds of the dances or other amusements  
19 are used exclusively for civic and charitable purposes of the organizations  
20 and not to defray the expenses of the organization conducting the dance or  
21 amusement. The mere sponsorship of a dance or another amusement by a  
22 civic or fraternal organization does not exempt the dance or other  
23 amusement, because the exemption applies only when the dance or  
24 amusement is actually managed and conducted by the civic or fraternal  
25 organization.
- 26 (6a) A youth athletic contest with an admissions price that does not exceed ten  
27 dollars (\$10.00) sponsored by a person exempt from income tax under  
28 Article 4 of this Chapter. For the purpose of this subdivision, a youth athletic  
29 contest means a contest in which each participating athlete is less than 20  
30 years of age.
- 31 (7) All dances, motion picture shows, and other amusements promoted and  
32 managed by a qualifying corporation that operates a center for the  
33 performing and visual arts if the dance or other amusement is held at the  
34 center. "Qualifying corporation" means a corporation that is exempt from  
35 income tax under G.S. 105-130.11(a)(3). "Center for the performing and  
36 visual arts" means a facility, having a fixed location, that provides space for  
37 dramatic performances, studios, classrooms, and similar accommodations to  
38 organized arts groups and individual artists. This exemption does not apply  
39 to athletic events.
- 40 (7a) All exhibitions, performances, and entertainments promoted and managed by  
41 "a nonprofit arts organization." This exemption does not apply to athletic  
42 events. A "nonprofit arts organization" is an organization that meets both of  
43 the following requirements:
  - 44 a. It is exempt from income tax under G.S. 105-130.11(a)(3).
  - 45 b. Its primary purpose is to create, produce, present, or support music,  
46 dance, theatre, literature, or visual arts.
- 47 (8) A person that is exempt from income tax under Article 4 of this Chapter and  
48 is engaged in the business of operating a teen center. A "teen center" is a  
49 fixed facility whose primary purpose is to provide recreational activities,  
50 dramatic performances, dances, and other amusements exclusively for  
51 teenagers.

- 1 (9) All entertainments or amusements offered or given on the Cherokee Indian  
2 reservation when the person giving, offering, or managing the entertainment  
3 or amusement is authorized to do business on the reservation and pays the  
4 tribal gross receipts levy to the tribal council.
- 5 (10) Arts festivals held by a person that is exempt from income tax under Article  
6 4 of this Chapter and that meets the following conditions:  
7 a. The person holds no more than two arts festivals during a calendar  
8 year.  
9 b. Each of the person's arts festivals last no more than seven  
10 consecutive days.  
11 c. The arts festivals are held outdoors on public property and involve a  
12 variety of exhibitions, entertainments, and activities.
- 13 (11) Community festivals held by a person who is exempt from income tax under  
14 Article 4 of this Chapter and that meets all of the following conditions:  
15 a. The person holds no more than one community festival during a  
16 calendar year.  
17 b. The community festival lasts no more than seven consecutive days.  
18 c. The community festival involves a variety of exhibitions,  
19 entertainments, and activities, the majority of which are held  
20 outdoors and are open to the public.
- 21 (12) All farm-related exhibitions, shows, attractions, or amusements offered on  
22 land used for bona fide farm purposes as defined in G.S. 153A-340. (1939,  
23 c. 158, s. 108; 1998-95, ss. 5.1, 6; 1998-96, s. 2; 1999-337, s. 15(b);  
24 2000-140, s. 61; 2004-84, s. 1; 2006-216, s. 1; 2007-527, ss. 2, 3(a), (b);  
25 2009-550, s. 5.1.)  
26

27 **§ 105-41. Attorneys-at-law and other professionals.**

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

- 32 (1) An attorney-at-law.  
33 (2) A physician, a veterinarian, a surgeon, an osteopath, a chiropractor, a  
34 chiropractist, a dentist, an ophthalmologist, an optician, an optometrist, or  
35 another person who practices a professional art of healing.  
36 (3) A professional engineer, as defined in G.S. 89C-3.  
37 (4) A registered land surveyor, as defined in G.S. 89C-3.  
38 (5) An architect.  
39 (6) A landscape architect.  
40 (7) A photographer, a canvasser for any photographer, or an agent of a  
41 photographer in transmitting photographs to be copied, enlarged, or colored.  
42 (8) A real estate broker as defined in G.S. 93A-2. A real estate broker who is  
43 also a real estate appraiser is required to obtain only one license under this  
44 section to cover both activities.  
45 (9) A real estate appraiser, as defined in G.S. 93E-1-4. A real estate appraiser  
46 who is also a real estate broker is required to obtain only one license under  
47 this section to cover both activities.  
48 (10) A person who solicits or negotiates loans on real estate as agent for another  
49 for a commission, brokerage, or other compensation.  
50 (11) A mortician or embalmer licensed under G.S. 90-210.25.

1 (12) An individual licensed under Article 9F of Chapter 143 of the General  
2 Statutes, the Home Inspector Licensure Act.

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

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

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

8 (3) A blind person engaging in a trade or profession as a sole proprietor. A  
9 "blind person" means any person who is totally blind or whose central visual  
10 acuity does not exceed 20/200 in the better eye with correcting lenses, or  
11 where the widest diameter of visual field subtends an angle no greater than  
12 20 degrees. This exemption shall not extend to any sole proprietor who  
13 permits more than one person other than the proprietor to work regularly in  
14 connection with the trade or profession for remuneration or recompense of  
15 any kind, unless the other person in excess of one so remunerated is a blind  
16 person.

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

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

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

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

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

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

33 (i) Obtaining a license required by this Article does not of itself authorize the practice  
34 of a profession, business, or trade for which a State qualification license is required. (1939, c.  
35 158, s. 109; 1941, c. 50, s. 3; 1943, c. 400, s. 2; 1949, c. 683; 1953, c. 1306; 1957, c. 1064;  
36 1973, c. 476, s. 193; 1981, c. 17; c. 83, ss. 4, 5; 1989, c. 584, s. 7; 1991 (Reg. Sess., 1992), c.  
37 974, s. 1; 1993, c. 419, s. 13.2; 1998-95, s. 7; 2002-158, s. 3; 2005-276, s. 23A.1(b); 2008-206,  
38 s. 1; 2009-445, s. 1; 2011-330, s. 6.)

39  
40 **§ 105-41.1. Repealed by Session Laws 1975, c. 619, s. 2, effective October 1, 1975.**

41  
42 **§ 105-42: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.**

43  
44 **§ 105-43. Repealed by Session Laws 1973, c. 1195, s. 8.**

45  
46 **§ 105-44: Repealed by Session Laws 1981 (Regular Session, 1982), c. 1228.**

47  
48 **§§ 105-45 through 46: Repealed by Session Laws 1996, Second Extra Session, c.14, s. 17.**

49  
50 **§ 105-47: Repealed by Session Laws 1979, c. 69.**

1 § 105-48: Repealed by Session Laws 1979, c. 67.  
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3 § 105-48.1: Repealed by Session Laws 1981, c. 7.  
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5 § 105-49: Repealed by Session Laws 1989, c. 584, s. 10.  
6  
7 § 105-50: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.  
8  
9 § 105-51: Repealed by Session Laws 1989, c. 584, s. 12.  
10  
11 § 105-51.1: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.  
12  
13 § 105-52: Repealed by Session Laws 1979, c. 16, s. 1.  
14  
15 §§ 105-53 through 105-55: Repealed by Session Laws 1996, Second Extra Session, c. 14,  
16 s. 17.  
17  
18 § 105-56: Repealed by Session Laws 1981, c. 5.  
19  
20 § 105-57: Repealed by Session Laws 1987 (Reg. Sess., 1988), c. 1081, s. 1.  
21  
22 § 105-58: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.  
23  
24 § 105-59: Repealed by Session Laws 1981 (Regular Session, 1982), c. 1282, s. 44.  
25  
26 §§ 105-60 through 105-61: Repealed by Session Laws 1996, Second Extra Session, c. 14, s.  
27 17.  
28  
29 § 105-61.1: Repealed by Session Laws 1989, c. 584, s. 17.  
30  
31 § 105-62: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.  
32  
33 § 105-63: Repealed by Session Laws 1979, c. 65.  
34  
35 § 105-64: Repealed by Session Laws 1989, c. 584, s. 19.  
36  
37 § 105-64.1: Repealed by Session Laws 1989, c. 584, s. 19.  
38  
39 §§ 105-65 through 105-65.1: Repealed by Session Laws 1996, Second Extra Session, c. 14,  
40 s.17.  
41  
42 § 105-65.2: Repealed by Session Laws 1989, c. 584, s. 19.  
43  
44 § 105-66: Repealed by Session Laws 1989, c. 584, s. 19.  
45  
46 § 105-66.1: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.  
47  
48 § 105-67: Repealed by Session Laws 1991 (Regular Session, 1992), c. 965, s. 1.  
49  
50 § 105-68: Repealed by Session Laws 1981 (Regular Session, 1982), c. 1229.  
51

- 1    **§ 105-69: Repealed by Session Laws 1973, c. 1200, s. 1.**  
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3    **§ 105-70: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.**  
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5    **§ 105-71: Repealed by Session Laws 1979, c. 70.**  
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7    **§ 105-72: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.**  
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9    **§ 105-73. Repealed by Session Laws 1957, c. 1340, ss. 2, 9.**  
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11   **§ 105-74: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.**  
12  
13   **§ 105-75: Repealed by Session Laws 1979, 2nd Session, c. 1304, s. 1.**  
14  
15   **§ 105-75.1: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.**  
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17   **§ 105-76: Repealed by Session Laws 1979, c. 62.**  
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19   **§ 105-77: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.**  
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21   **§ 105-78: Repealed by Session Laws 1979, c. 66.**  
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23   **§ 105-79: Repealed by Session Laws 1979, c. 150, s. 4.**  
24  
25   **§ 105-80: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.**  
26  
27   **§ 105-81. Repealed by Session Laws 1947, c. 501, s. 2.**  
28  
29   **§ 105-82: Repealed by Session Laws 1989, c. 584, s. 24.**  
30  
31   **§ 105-83. Installment paper dealers.**  
32       (a) Every person engaged in the business of dealing in, buying, or discounting  
33       installment paper, notes, bonds, contracts, or evidences of debt for which, at the time of or in  
34       connection with the execution of the instruments, a lien is reserved or taken upon personal  
35       property located in this State to secure the payment of the obligations, shall submit to the  
36       Secretary quarterly no later than the twentieth day of January, April, July, and October of each  
37       year, upon forms prescribed by the Secretary, a full, accurate, and complete statement, verified  
38       by the officer, agent, or person making the statement, of the total face value of the obligations  
39       dealt in, bought, or discounted within the preceding three calendar months and, at the same  
40       time, shall pay a tax of two hundred seventy-seven thousandths of one percent (.277%) of the  
41       face value of these obligations.  
42       (b) Repealed by Session Laws 1998-95, s. 9.  
43       (c) If any person deals in, buys, or discounts any obligations described in this section  
44       without paying a tax imposed by this section, the person may not bring an action in a State  
45       court to enforce collection of an obligation dealt in, bought, or discounted during the period of  
46       noncompliance with this section until the person pays the amount of tax, penalties, and interest  
47       due.  
48       (d) This section does not apply to corporations liable for the tax levied under G.S.  
49       105-102.3 or to savings and loan associations.

1 (e) Counties and cities shall not levy any license tax on the business taxed under this  
2 section. (1939, c. 158, s. 148; 1957, c. 1340, s. 2; 1973, c. 476, s. 193; 1981, c. 83, ss. 8, 9;  
3 1991, c. 45, s. 3; 1991 (Reg. Sess., 1992), c. 965, s. 3; 1998-95, s. 9; 1998-98, s. 1(f).)

4  
5 **§ 105-84: Repealed by Session Laws 1979, c. 150, s. 5.**

6  
7 **§§ 105-85 through 105-86: Repealed by Session Laws 1996, Second Extra Session, c. 14,**  
8 **s. 17.**

9  
10 **§ 105-87: Repealed by Session Laws 1981, c. 6.**

11  
12 **§ 105-88. Loan agencies.**

13 (a) Every person, firm, or corporation engaged in any of the following businesses must  
14 pay for the privilege of engaging in that business an annual tax of two hundred fifty dollars  
15 (\$250.00) for each location at which the business is conducted:

- 16 (1) The business of making loans or lending money, accepting liens on, or  
17 contracts of assignments of, salaries or wages, or any part thereof, or other  
18 security or evidence of debt for repayment of such loans in installment  
19 payment or otherwise.  
20 (2) The business of check cashing regulated under Article 22 of Chapter 53 of  
21 the General Statutes.  
22 (3) The business of pawnbroker regulated under Chapter 91A of the General  
23 Statutes.

24 (b) This section does not apply to banks, industrial banks, trust companies, savings and  
25 loan associations, cooperative credit unions, the business of negotiating loans on real estate as  
26 described in G.S. 105-41, or insurance premium finance companies licensed under Article 35 of  
27 Chapter 58 of the General Statutes. This section applies to those persons or concerns operating  
28 what are commonly known as loan companies or finance companies and whose business is as  
29 hereinbefore described, and those persons, firms, or corporations pursuing the business of  
30 lending money and taking as security for the payment of the loan and interest an assignment of  
31 wages or an assignment of wages with power of attorney to collect the amount due, or other  
32 order or chattel mortgage or bill of sale upon household or kitchen furniture. No real estate  
33 mortgage broker is required to obtain a privilege license under this section merely because the  
34 broker advances the broker's own funds and takes a security interest in real estate to secure the  
35 advances and when, at the time of the advance, the broker has already made arrangements with  
36 others for the sale or discount of the obligation at a later date and does so sell or discount the  
37 obligation within the period specified in the arrangement or extensions thereof; or when, at the  
38 time of the advance the broker intends to sell the obligation to others at a later date and does,  
39 within 12 months from date of initial advance, make arrangements with others for the sale of  
40 the obligation and does sell the obligation within the period specified in the arrangement or  
41 extensions thereof; or because the broker advances the broker's own funds in temporary  
42 financing directly involved in the production of permanent-type loans for sale to others; and no  
43 real estate mortgage broker whose mortgage lending operations are essentially as described  
44 above is required to obtain a privilege license under this section.

45 (c) At the time of making any such loan, the person, or officer of the firm or  
46 corporation making the loan, shall give to the borrower in writing in convenient form a  
47 statement showing the amount received by the borrower, the amount to be paid back by the  
48 borrower, the time in which the amount is to be paid, and the rate of interest and discount  
49 agreed upon.

50 (d) A loan made by a person who does not comply with this section is not collectible at  
51 law under G.S. 105-269.13.

1 (e) Counties, cities, and towns may levy a license tax on the business taxed under this  
2 section. Except as provided in G.S. 160A-211 and G.S. 153A-152, the tax may not exceed one  
3 hundred dollars (\$100.00). (1939, c. 158, s. 152; 1967, c. 1080; c. 1232, s. 2; 1973, c. 476, s.  
4 193; 1991, c. 45, s. 4; 1993, c. 539, s. 695; 1994, Ex. Sess., c. 24, s. 14(c); 1998-98, s. 1(g);  
5 1999-438, s. 2; 2000-120, s. 3; 2000-173, s. 2.)

6  
7 **§§ 105-89 through 105-90: Repealed by Session Laws 1996, Second Extra Session, c. 14,**  
8 **s. 17.**

9  
10 **§ 105-90.1: Repealed by Session Laws 1989 (Regular Session, 1990), c. 814, s. 4.**

11  
12 **§ 105-91: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.**

13  
14 **§ 105-92: Repealed by Session Laws 1981 (Regular Session, 1982), c. 1227.**

15  
16 **§ 105-93: Repealed by Session Laws 1979, c. 68.**

17  
18 **§ 105-94. Repealed by Session Laws 1947, c. 501, s. 2.**

19  
20 **§ 105-95. Repealed by Session Laws 1947, c. 831, s. 2.**

21  
22 **§ 105-96: Repealed by Session Laws 1981 (Regular Session, 1982), c. 1231.**

23  
24 **§§ 105-97 through 105-99: Repealed by Session Laws 1996, Second Extra Session, c. 14,**  
25 **s. 17.**

26  
27 **§ 105-100: Repealed by Session Laws 1979, c. 64.**

28  
29 **§ 105-101: Repealed by Session Laws 1979, c. 85, s. 1.**

30  
31 **§ 105-102: Repealed by Session Laws 1981 (Regular Session, 1982), c. 1230.**

32  
33 **§ 105-102.1: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.**

34  
35 **§ 105-102.2: Repealed by Session Laws 1981 (Regular Session, 1982), c. 1213.**

36  
37 **§ 105-102.3. Banks.**

38 There is imposed upon every bank or banking association, including each national banking  
39 association, that is operating in this State as a commercial bank, an industrial bank, a savings  
40 bank created other than under Chapter 54B or 54C of the General Statutes or the Home Owners'  
41 Loan Act of 1933 (12 U.S.C. §§ 1461-68), a trust company, or any combination of such  
42 facilities or services, and whether such bank or banking association, hereinafter to be referred  
43 to as a bank or banks, is organized, under the laws of the United States or the laws of North  
44 Carolina, in the corporate form or in some other form of business organization, an annual  
45 privilege tax. A report and the privilege tax are due by the first day of July of each year on  
46 forms provided by the Secretary. The tax rate is thirty dollars (\$30.00) for each one million  
47 dollars (\$1,000,000) or fractional part thereof of total assets held as provided in this section.  
48 The assets upon which the tax is levied shall be determined by averaging the total assets shown  
49 in the four quarterly call reports of condition (consolidating domestic subsidiaries) for the  
50 preceding calendar year as required by bank regulatory authorities. If a bank has been in  
51 operation less than a calendar year, then the assets upon which the tax is levied shall be

1 determined by multiplying the average of the total assets by a fraction, the denominator of  
2 which is 365 and the numerator of which is the number of days of operation. If a bank operates  
3 an international banking facility, as defined in G.S. 105-130.5(b)(13), the assets upon which the  
4 tax is levied shall be reduced by the average amount for the taxable year of all assets of the  
5 international banking facility which are employed outside the United States, as computed  
6 pursuant to G.S. 105-130.5(b)(13)c. For an out-of-state bank with one or more branches in this  
7 State, or for an in-state bank with one or more branches outside this State, the assets of the  
8 out-of-state bank or of the in-state bank upon which the tax is levied shall be reduced by the  
9 average amount for the taxable year of all assets of the out-of-state bank or of the in-state bank  
10 which are employed outside this State. The tax imposed in this section shall be for the privilege  
11 of carrying on the businesses herein defined on a statewide basis regardless of the number of  
12 places or locations of business within the State. Counties and cities may not levy a license or  
13 privilege tax on the businesses taxed under this section, nor on the business of an international  
14 banking facility as defined in subdivision (b)(13) of G.S. 105-130.5. (1973, c. 1053, s. 7; 1981,  
15 c. 855, s. 2; 1985 (Reg. Sess., 1986), c. 985, s. 4; 1995, c. 322, s. 2; 1998-95, s. 10; 1998-98, s.  
16 1(h).)

17  
18 **§ 105-102.4: Repealed by Session Laws 1989, c. 584, s. 35.**

19  
20 **§ 105-102.5: Repealed by Session Laws 1996, Second Extra Session, c. 14, s. 17.**

21  
22 **§ 105-102.6. Publishers of newsprint publications.**

23 (a) Purpose. – The purpose of this section is to provide incentives for the recycling of  
24 newsprint and magazines and for the use of newsprint that contains recycled content.

25 (b) Definitions. – The following definitions apply in this section:

- 26 (1) Gross tonnage of newsprint consumed. – The weight in metric tons of all  
27 newsprint consumed by a publisher.
- 28 (2) Newsprint. – Uncoated paper, whether supercalendered or machine finished,  
29 made primarily from mechanical wood pulp combined with some chemical  
30 wood pulp, weighing between 24.5 and 35 pounds for 500 sheets of paper  
31 two feet by three feet in size, and having a brightness of less than 60.
- 32 (2a) Nonvirgin newsprint. – Newsprint that contains recycled postconsumer  
33 recovered paper.
- 34 (3) Postconsumer recovered paper. – Paper products, generated by a business or  
35 consumer, that have served their intended end uses and have been separated  
36 or diverted from solid waste.
- 37 (4) Publisher. – A person engaged in the business of producing publications  
38 printed on newsprint who acquires and uses newsprint for this business.
- 39 (5) Recycled content percentage. – The percentage by weight of the total gross  
40 tonnage of newsprint consumed by the publisher that is recycled  
41 postconsumer recovered paper. For example, if a publisher consumes 10 tons  
42 of virgin newsprint, 10 tons of nonvirgin newsprint that contains fifty  
43 percent (50%) recycled postconsumer recovered paper, and 10 tons of  
44 nonvirgin newsprint that contains ten percent (10%) recycled postconsumer  
45 recovered paper, the publisher's recycled content percentage is 6/30 or  
46 twenty percent (20%).
- 47 (6) Recycled content tonnage. – The weight in metric tons of the total gross  
48 tonnage of newsprint consumed by the publisher that is recycled  
49 postconsumer recovered paper.

1 (7) Recycling. – Any process by which solid waste, or materials that would  
2 otherwise become solid waste, are collected, separated, or processed, and  
3 reused or returned to use in the form of raw materials or products.

4 (8) Recycling tonnage. – The weight in metric tons of newsprint and magazines  
5 recycled or diverted to recycling by a publisher.

6 (9) Virgin newsprint. – Newsprint that does not contain recycled postconsumer  
7 recovered paper.

8 (c) Minimum Recycled Content Percentage. – The recycled content percentage of  
9 newsprint consumed by a publisher shall equal or exceed the following minimum recycled  
10 content percentages:

11 During 1991 and 1992, twelve percent (12%).

12 During 1993, fifteen percent (15%).

13 During 1994, twenty percent (20%).

14 During 1995 and 1996, twenty-five percent (25%).

15 During 1997 and 1998, thirty percent (30%).

16 During 1999 through 2004, thirty-five percent (35%).

17 After 2004, forty percent (40%).

18 A publisher who has developed and operates or contracts for the operation of a newspaper or  
19 magazine recycling program shall receive partial credit toward the recycled content percentage  
20 goals established in this subsection on the basis of one ton of credit toward its total recycled  
21 content tonnage for each ton of recycling tonnage.

22 (d) Tax. – Every publisher shall apply for and obtain from the Secretary a newsprint  
23 publisher tax reporting number and shall file an annual report with the Secretary by January 31  
24 of each year. The report shall include the following information for the preceding calendar  
25 year:

26 (1) Tonnage of virgin newsprint consumed.

27 (2) Tonnage of nonvirgin newsprint consumed.

28 (3) Gross tonnage of newsprint consumed.

29 (4) Itemized percentages of recycled postconsumer recovered paper contained in  
30 tonnage of nonvirgin newsprint consumed.

31 (5) Recycled content tonnage.

32 (6) Recycled content percentage.

33 (7) Recycling tonnage.

34 In addition, each publisher whose recycled content percentage for a calendar year is less than  
35 the applicable minimum recycled content percentage provided in subsection (c) shall pay a tax  
36 of fifteen dollars (\$15.00) on each ton by which the publisher's recycled content tonnage falls  
37 short of the tonnage of recycled postconsumer recovered paper needed to achieve the applicable  
38 minimum recycled content percentage provided in subsection (c). This tax is due when the  
39 report is filed. No county or city may impose a license tax on the business taxed under this  
40 section.

41 (e) Exemption. – The tax levied in this section does not apply to an amount calculated  
42 pursuant to subsection (d) to the extent the amount is attributable solely to the publisher's  
43 inability to obtain sufficient recycled content newsprint because (i) recycled content newsprint  
44 was not available at a price comparable to the price of virgin newsprint; (ii) recycled content  
45 newsprint of a quality comparable to virgin newsprint was not available; or (iii) recycled  
46 content newsprint was not available within a reasonable period of time during the reporting  
47 period. In order to claim the exemption provided in this subsection, a publisher must certify to  
48 the Secretary:

49 (1) The amount of virgin newsprint consumed by the publisher during the  
50 reporting period solely for one of the reasons listed above.

1 (2) That the publisher attempted to obtain recycled content newsprint from  
2 every manufacturer of recycled content newsprint that offered to sell  
3 recycled content newsprint to the publisher within the preceding calendar  
4 year.

5 (3) The name, address, and telephone number of each recycled content  
6 newsprint manufacturer contacted, including the company name and the  
7 name of the company's individual representative or employee.

8 (f) Use of Proceeds. – The Secretary shall, on or before April 15 of each year, credit the  
9 net proceeds of the tax imposed by this section to the Solid Waste Management Trust Fund  
10 created in G.S. 130A-309.12. (1991, c. 539, s. 2; c. 761, s. 18; 1991 (Reg. Sess., 1992), c. 1007,  
11 s. 1; 1995, c. 459, s. 1; 1997-456, s. 27; 1998-95, s. 11; 1999-346, s. 1.)  
12

13 **§ 105-103. Unlawful to operate without license.**

14 When a license tax is required by law, and whenever the General Assembly shall levy a  
15 license tax on any business, trade, employment, or profession, or for doing any act, it shall be  
16 unlawful for any person, firm, or corporation without a license to engage in such business,  
17 trade, employment, profession, or do the act; and when such tax is imposed it shall be lawful to  
18 grant a license for the business, trade, employment, or for doing the act; and no person, firm, or  
19 corporation shall be allowed the privilege of exercising any business, trade, employment,  
20 profession, or the doing of any act taxed in this schedule throughout the State under one  
21 license, except under a statewide license. (1939, c. 158, s. 181; 1998-98, s. 41.)  
22

23 **§ 105-104:** Repealed by Session Laws 2007-491, s. 2, effective January 1, 2008.  
24

25 **§ 105-105. Persons, firms, and corporations engaged in more than one business to pay tax**  
26 **on each.**

27 Where any person, firm, or corporation is engaged in more than one business, trade,  
28 employment, or profession which is made under the provisions of this Article subject to State  
29 license taxes, such persons, firms, or corporations shall pay the license tax prescribed in this  
30 Article for each separate business, trade, employment, or profession. (1939, c. 158, s. 183.)  
31

32 **§ 105-106. Effect of change in name of firm.**

33 No change in the name of a firm, partnership, or corporation, nor the taking in of a new  
34 partner, nor the withdrawal of one or more of the firm, shall be considered as commencing  
35 business; but if any one or more of the partners remain in the firm, or if there is change in  
36 ownership of less than a majority of the stock, if a corporation, the business shall be regarded  
37 as continuing. (1939, c. 158, s. 184.)  
38

39 **§ 105-107:** Repealed by Session Laws 1998-95, s. 12, effective July 1, 1999.  
40

41 **§ 105-108. Property used in a licensed business not exempt from taxation.**

42 A State license, issued under any of the provisions of this Article shall not be construed to  
43 exempt from other forms of taxation the property employed in such licensed business, trade,  
44 employment, or profession. (1939, c. 158, s. 186.)  
45

46 **§ 105-109. Obtaining license and paying tax.**

47 (a) Repealed by Session Laws 1998-95, s. 13, effective July 1, 1999.

48 (b) License Required. – Before a person may engage in a business, trade, or profession  
49 for which a license is required under this Article, the person must be licensed by the  
50 Department. To obtain a license, a person must submit an application to the Department for the  
51 license and pay the required tax. An application for a license is considered a return.

1 The Department must issue a license to a person who files a completed application and pays  
2 the required tax. A license must be displayed conspicuously at the location of the licensed  
3 business, trade, or profession.

4 (c) Repealed by Session Laws 1998-212, s. 29A.14(a), effective January 1, 1999.

5 (d) Penalties. – The penalties in G.S. 105-236 apply to this Article. The Secretary may  
6 collect a tax due under this Article in any manner allowed under Article 9 of this Chapter.

7 (e) Local License Taxes. – The penalty and collection provisions of this section apply  
8 to taxes levied by counties of the State under the authority of this Article in the same manner  
9 and to the same extent as they apply to taxes levied by the State. The provisions of this section  
10 for the collection of delinquent license taxes apply to license taxes levied by the cities and  
11 towns of this State under authority of this Article, or any other provision of law, in the same  
12 manner and to the same extent as they apply to taxes levied by the State. (1939, c. 158, s. 187;  
13 1957, c. 859; 1963, c. 294, s. 5; 1973, c. 108, s. 51; c. 476, s. 193; 1993, c. 539, ss. 698, 699;  
14 1994, Ex. Sess., c. 24, s. 14(c); 1998-95, s. 13; 1998-212, s. 29A.14(a); 2007-491, s. 7.)

15  
16 **§ 105-109.1.** Repealed by Session Laws 1999-337, s. 16..

17  
18 **§ 105-110: Repealed by Session Laws 1998-212, s. 29A.14(b).**

19  
20 **§ 105-111:** Repealed by Session Laws 2001-414, s. 2.

21  
22 **§ 105-112: Repealed by Session Laws 1998-212, s. 29A.14(c).**

23  
24 **§ 105-113.** Repealed by Session Laws 1999-337, s. 17.

25  
26 **§ 105-113.1: Deleted.**