

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

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

- (1) The gross admissions receipts of a person who is engaged in providing admission to live entertainment of any kind. Gross admissions receipts under this subdivision do not include charges for amenities. If charges for amenities are not separately stated on the face of an admission ticket, then the charge for admission is considered to be equal to the admission charge for a ticket to the same event that does not include amenities and is for a seat located directly in front of or closest to a seat that includes amenities.
- (2) The gross admissions receipts of a person who is engaged in the business of reselling on the Internet under G.S. 14-344.1 an admission ticket that is taxable under subdivision (1) of this subsection. If the price of an admission ticket is printed on the face of the ticket, gross receipts under this subdivision exclude the face price. If the price of an admission ticket is not printed on the face of the ticket, the tax under this subdivision applies to the difference between the amount the reseller paid for the ticket and the amount the reseller charges for the ticket.
- (3) Repealed by Session Laws 2010-31, s. 31.7(a), effective June 30, 2010.

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

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

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