

§ 105-38.1. Motion picture shows.

(a) A privilege tax at the rate of one percent (1%) is imposed on the gross receipts of a person who is engaged in the business of operating a motion picture show for which an admission is charged. 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. If a person offers an entertainment or amusement that includes both a motion picture taxable under this section and an entertainment or amusement taxable under G.S. 105-37.1, the tax in that statute applies to the entire gross receipts and the tax levied in this section does not apply.

(b) Repealed by Session Laws 1999-337, s. 15(a).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