

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1417

Short Title: Youth League Concessions/No Tax.

(Public)

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Sponsors: Senators Guy: Barker, Basnight, Block, Carpenter, Conder, Ezzell, Harris, Hunt of Durham, Martin of Guilford, Parnell, Richardson, Sands, Soles, Speed, and Walker.

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Referred to: Finance.

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May 30, 1990

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT NONPROFIT YOUTH ATHLETIC LEAGUE  
2 CONCESSION STANDS SHALL BE EXEMPT FROM SALES TAX.  
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4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-164.13 is amended by adding a new subdivision (34a) to  
6 read:

7 "(34a) Sales made at a concession stand operated by a nonprofit civic or  
8 charitable organization when the net proceeds of the sales will be used  
9 exclusively to support a nonprofit athletic league within the State for  
10 children under the age of 19."

11 Sec. 2. This act shall become effective July 1, 1990, and shall apply to sales  
12 made on or after that date.