

GENERAL ASSEMBLY OF NORTH CAROLINA
1991 SESSION

CHAPTER 213
HOUSE BILL 1047

AN ACT TO ELIMINATE DOUBLE TAXATION OF ALARM SYSTEMS
INSTALLERS LICENSED BY THE ALARM SYSTEMS LICENSING BOARD.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-102.5(d) reads as rewritten:

"(d) Exemptions.

- (1) A person, firm, or corporation required to be licensed under G.S. 105-36.1, 105-37, 105-51.1, 105-62, 105-65.1, 105-74, 105-85, 105-89, or 105-89.1 is not required to procure for the same location the general business license imposed by this section.
- (2) The tax levied on the businesses described in subdivisions (5) and (6) of subsection (b) of this section does not apply to fraternal organizations having a national charter, American Legion Posts, posts or other local organizations of other veterans' organizations chartered by Congress or organized and operating on a statewide or nationwide basis, Young Men's Christian Associations, Young Women's Christian Associations, or nonstock, nonprofit charitable recreational corporations, foundations, or centers to which a municipality or county contributes any portion of the operating expense.
- (3) The tax levied on the businesses described in subdivision (7) of subsection (b) of this section does not apply to the sale, through dispensers or otherwise, of milk, milk drinks, dairy products, or newspapers, or to dispensers dispensing merchandise for five cents (5¢) or less.
- (4) The tax levied on the businesses described in subdivision (8) of subsection (b) of this section does not apply to machines and devices licensed under G.S. 105-65 or G.S. 105-66.1. An organization obtaining a license under G.S. 14-309.7 is not required to obtain a license under subdivision (8) of subsection (b) of this section, but is subject to subsection (e) of this section as if a State license were required.
- (5) A person, firm, or corporation licensed under this section to conduct a business described in subdivision (9) of subsection (b) is not required to procure a license under G.S. 105-89 by reason of being engaged in the business of selling, installing, or servicing motor vehicle radios."

Sec. 2. G.S. 105-51.1 is amended by adding a new subsection to read:

"(c) A person, firm, or corporation required to be licensed under this section is not required to obtain a license under G.S. 105-102.5 for the same location."

Sec. 3. This act becomes effective July 1, 1991.

In the General Assembly read three times and ratified this the 4th day of June, 1991.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives