

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 1007

Short Title: No Second Trade Show License.

(Public)

Sponsors: Senators Winner; and Daniel.

Referred to: Finance.

May 28, 1992

A BILL TO BE ENTITLED

1
2 AN ACT TO PROVIDE THAT IF A PERSON CONDUCTS BUSINESS AT A
3 TRADE SHOW OR FLEA MARKET, THE TRADE SHOW OR FLEA MARKET
4 IS NOT CONSIDERED THE PERSON'S BUSINESS LOCATION FOR THE
5 PURPOSE OF THE PRIVILEGE LICENSE TAX.

6 The General Assembly of North Carolina enacts:

7 Section 1. G.S. 105-33(b) reads as rewritten:

8 "(b) If the business made taxable or the privilege to be exercised under this Article
9 ~~or schedule~~ is carried on at two or more separate places, a separate State license for each
10 place ~~or location of such business shall be~~ is required. For the purpose of this Article, a
11 specialty market is not considered a specialty market vendor's place of business."

12 Sec. 2. This act becomes effective July 1, 1992.