

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 168

Short Title: All Cleaning Businesses Pay License Tax.

(Public)

Sponsors: Representative Mavretic.

Referred to: Finance.

February 16, 1993

A BILL TO BE ENTITLED

AN ACT TO MAKE ALL CLEANING BUSINESSES SUBJECT TO A STATE
PRIVILEGE LICENSE TAX.

The General Assembly of North Carolina enacts:

Section 1. Article 2 of Chapter 105 of the General Statutes is amended by
adding a new section to read:

"§ 105-85.1. Cleaning businesses.

(a) Tax. – Every person engaged in any of the following businesses must obtain a license from the Secretary for the privilege of engaging in the business and pay a license tax of fifty dollars (\$50.00):

(1) Cleaning tangible personal property.

(2) Cleaning part or all of a house, a building, or another improvement to real property.

(b) Scope. – A business that is taxed under G.S. 105-74 or G.S. 105-85 is not required to pay the tax or obtain the license required by this section. A business that is taxed under G.S. 105-89(a) or (c) or G.S. 105-102.5(b)(9) because the business cleans a motor vehicle, a piano, or another type of tangible personal property is not required to pay the tax or obtain the license required by this section."

Sec. 2. This act becomes effective July 1, 1993.