

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003**

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**HOUSE DRH30317-LY-112 (5/6)**

Short Title: Nonprofits Exempt From Admissions Tax. (Public)

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Sponsors: Representative Starnes.

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Referred to:

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1                                   A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT ATHLETIC CONTESTS SPONSORED BY INCOME TAX  
3 EXEMPT PERSONS FROM THE AMUSEMENTS PRIVILEGE TAX.  
4 The General Assembly of North Carolina enacts:  
5           **SECTION 1.** G.S. 105-40 is amended by adding a new subdivision to read:  
6           "(6a) A youth athletic contest with an admissions price that does not exceed  
7           five dollars (\$5.00) sponsored by a person exempt from income tax  
8           under Article 4 of this Chapter."  
9           **SECTION 2.** This act becomes effective July 1, 2003.