

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003**

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**HOUSE BILL 1303
Committee Substitute Favorable 6/23/03**

Short Title: Nonprofits Exempt From Admissions Tax.

(Public)

Sponsors:

Referred to:

May 15, 2003

A BILL TO BE ENTITLED

AN ACT TO EXEMPT ATHLETIC CONTESTS SPONSORED BY INCOME TAX
EXEMPT PERSONS FROM THE AMUSEMENTS PRIVILEGE TAX.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-40 is amended by adding a new subdivision to read:

"(6a) A youth athletic contest with an admissions price that does not exceed five dollars (\$5.00) sponsored by a person exempt from income tax under Article 4 of this Chapter. For the purpose of this subdivision, a youth athletic contest means a contest in which each participating athlete is less than 19 years of age."

SECTION 2. This act becomes effective July 1, 2003.