GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2005

H **D**

HOUSE DRH80044-LY-38 (1/6)

Short Title:	Exempt Agri-Tourism From Privilege Tax.	(Public)
Sponsors:	Representative Coates.	
Referred to:		

A BILL TO BE ENTITLED

AN ACT TO EXEMPT AGRI-TOURISM ACTIVITIES FROM THE PRIVILEGE TAX ON AMUSEMENTS.

The General Assembly of North Carolina enacts:

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

"(12) All farm-related exhibitions, shows, attractions, or amusements offered on land used for bona fide farm purposes as defined in G.S. 153A-340, including hayrides, animal exhibitions, and farm pond fishing."

SECTION 2. This act becomes effective January 1, 2001, and applies to activities occurring on or after that date.