

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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HOUSE BILL 143

Short Title: Exempt Agri-Tourism From Privilege Tax. (Public)

Sponsors: Representatives Coates; Alexander, B. Allen, Allred, Bell, Brubaker, Church, Cleveland, Cole, Coleman, Cunningham, Daughtride, Faison, Farmer-Butterfield, Fisher, Frye, Glazier, Hill, Holliman, Holmes, Howard, Johnson, Justice, Justus, Kiser, Lewis, Lucas, Moore, Parmon, Preston, Rapp, Steen, Tucker, Underhill, Walker, Warren, Wilkins, Williams, and Wray.

Referred to: Agriculture, if favorable, Finance.

February 9, 2005

A BILL TO BE ENTITLED

AN ACT TO EXEMPT AGRICULTURE 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.