

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE BILL 143
Senate Finance Committee Substitute Adopted 6/30/06

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

Sponsors:

Referred to:

February 9, 2005

A BILL TO BE ENTITLED

AN ACT TO EXEMPT AGRITOURISM 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."

SECTION 2. This act becomes effective July 1, 2007, and applies to
activities occurring on or after that date.