

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

**SESSION LAW 2006-216
HOUSE BILL 143**

**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."

SECTION 2. This act becomes effective January 1, 1999, and applies to activities occurring on or after that date.

In the General Assembly read three times and ratified this the 25th day of July, 2006.

s/ Beverly E. Perdue
President of the Senate

s/ James B. Black
Speaker of the House of Representatives

s/ Michael F. Easley
Governor

Approved 10:02 a.m. this 8th day of August, 2006