

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1455  
Committee Substitute Favorable 6/12/92  
Senate Finance Committee Substitute Adopted 7/7/92

Short Title: Real Estate Appraisers Priv. Lic.

(Public)

Sponsors:

Referred to:

June 2, 1992

1 A BILL TO BE ENTITLED  
2 AN ACT TO IMPOSE A PRIVILEGE LICENSE TAX ON REAL ESTATE  
3 APPRAISERS.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-41(a) reads as rewritten:

6 "(a) Every individual in this State who practices a profession or engages in a  
7 business and is included in the list below must obtain from the Secretary a statewide  
8 license for the privilege of practicing the profession or engaging in the business. The  
9 tax for each license is fifty dollars (\$50.00); the tax does not apply to an individual who  
10 is at least 75 years old.

11 (1) An attorney-at-law.

12 (2) A physician, a veterinarian, a surgeon, an osteopath, a chiropractor, a  
13 chiropodist, a dentist, an ophthalmologist, an optician, an optometrist,  
14 or another person who practices a professional art of healing.

15 (3) A professional engineer, as defined in G.S. 89C-3.

16 (4) A registered land surveyor, as defined in G.S. 89C-3.

17 (5) An architect.

18 (6) A landscape architect.

19 (7) A photographer, a canvasser for any photographer, or an agent of a  
20 photographer in transmitting photographs to be copied, enlarged, or  
21 colored.

- 1           (8) A real estate broker or a real estate salesman, as defined in G.S. 93A-2.  
2           A real estate broker or a real estate salesman who is also a real estate  
3           appraiser is required to obtain only one license under this section to  
4           cover both activities.
- 5           (9) A real estate appraiser, as defined in G.S. 93A-72. A real estate  
6           appraiser who is also a real estate broker or a real estate salesman is  
7           required to obtain only one license under this section to cover both  
8           activities.
- 9           (10) A person who collects any rents as agent for another for compensation.
- 10          (11) A person who solicits or negotiates loans on real estate as agent for  
11          another for a commission, brokerage, or other compensation.

12 ~~Every practicing attorney-at-law, practicing physician, veterinary, surgeon, osteopath,~~  
13 ~~chiropractor, chiropodist, dentist, oculist, optician, optometrist, any person practicing~~  
14 ~~any professional art of healing for a fee or reward, every practicing professional~~  
15 ~~engineer as defined in Chapter 89C of the General Statutes, every practicing land~~  
16 ~~surveyor as defined in Chapter 89C of the General Statutes, every architect and~~  
17 ~~landscape architect, photographer, canvasser for any photographer, agent of a~~  
18 ~~photographer in transmitting pictures or photographs to be copied, enlarged or colored~~  
19 ~~(including all persons enumerated in this section employed by the State, county,~~  
20 ~~municipality, a corporation, firm or individual), and every person, whether acting as an~~  
21 ~~individual, as a member of a partnership, or as an officer and/or agent of a corporation,~~  
22 ~~who is engaged in the business of selling or offering for sale, buying or offering to buy,~~  
23 ~~negotiating the purchase, sale, or exchange of real estate, or who is engaged in the~~  
24 ~~business of leasing or offering to lease, renting or offering to rent, or of collecting any~~  
25 ~~rents as agent for another for compensation, or who is engaged in the business of~~  
26 ~~soliciting and/or negotiating loans on real estate as agent for another for a commission,~~  
27 ~~brokerage and/or other compensation, shall apply for and obtain from the Secretary of~~  
28 ~~Revenue a statewide license for the privilege of engaging in such business or profession,~~  
29 ~~or the doing of the act named, and shall pay for such license fifty dollars (\$50.00);~~  
30 ~~Provided, that no professional man or woman shall be required to pay a privilege tax~~  
31 ~~after he or she has arrived at the age of 75 years. Further provided, that it shall be~~  
32 ~~unlawful for a nonresident of this State to engage in the real estate business in this State,~~  
33 ~~as defined in this section, unless the State of residence of such person will permit a~~  
34 ~~resident of this State to engage in such business. Any person who shall engage in the~~  
35 ~~real estate business in this State in violation of the terms of this provision shall be guilty~~  
36 ~~of a misdemeanor and shall be punished in the discretion of the court; and further~~  
37 ~~provided, that the obtaining of a real estate dealer's license by such person shall not~~  
38 ~~authorize such nonresident to engage in the real estate business in this State, and~~  
39 ~~provided further that in all prosecutions under this section, a certificate under the hand~~  
40 ~~and seal of the Secretary of Revenue that the accused filed no income tax returns with~~  
41 ~~his department for the preceding taxable year shall be **prima facie** evidence that the~~  
42 ~~accused is a nonresident and that his license is void."~~

43           Sec. 2. This act becomes effective July 1, 1992.