

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

H.B. 1201
May 22, 2014
HOUSE PRINCIPAL CLERK

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HOUSE DRH20163-RB-57 (05/13)

Short Title: Exempt Admission to Agricultural Fairs. (Public)

Sponsors: Representatives Holloway, Pierce, Dixon, and Dobson (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED
AN ACT TO EXEMPT ADMISSION CHARGES TO COUNTY AGRICULTURAL FAIRS
FROM THE SALES TAX IMPOSED ON AN ADMISSION CHARGE TO AN
ENTERTAINMENT ACTIVITY.

The General Assembly of North Carolina enacts:

SECTION 1. If House Bill 1050, 2013 Regular Session, becomes law, then
G.S. 105-164.4G(f), as enacted by House Bill 1050, reads as rewritten:

"(f) Exemptions. – The following gross receipts derived from an admission charge to an
entertainment activity are specifically exempt from the tax imposed by this Article:

...

(6) A commercial agricultural fair that meets the requirements of
G.S. 106-520.1, as determined by the Commissioner of Agriculture."

SECTION 2. This act becomes effective January 1, 2015, and applies to gross
receipts derived on or after that date.



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