

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 51

Short Title: Modify Flea Market Definition.

(Public)

Sponsors: Representatives Diamont; and Bowman.

Referred to: Commerce.

January 19, 1989

A BILL TO BE ENTITLED

AN ACT TO MODIFY THE DEFINITION OF "FLEA MARKET" FOR LICENSE TAX PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-53(d) reads as rewritten:

"(d) Flea Market Vendor.—Every person engaged in business as a flea market vendor shall obtain a license from the Secretary of Revenue for the privilege of engaging in such business and shall pay an annual tax of twenty-five dollars (\$25.00) for a statewide license. A 'flea market vendor' is a merchant, other than a merchant with an established retail store in the county, who transports an inventory of goods to a flea market licensed under subsection (c) of this section and who, at that location, displays the goods for sale and sells the goods at retail or offers the goods for sale at retail. A 'flea market' is a location, other than a permanent retail ~~store, store or the enclosed area of a mall or shopping center,~~ where space is rented to others for the purpose of selling goods at retail or offering goods for sale at retail."

Sec. 2. This act shall become effective July 1, 1989.