

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

H

1

HOUSE BILL 1047

Short Title: Clarify Alarm License Tax.

(Public)

Sponsors: Representative Lilley.

Referred to: Finance.

April 22, 1991

1 A BILL TO BE ENTITLED
2 AN ACT TO ELIMINATE DOUBLE TAXATION OF ALARM SYSTEMS
3 INSTALLERS LICENSED BY THE ALARM SYSTEMS LICENSING BOARD.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-102.5(d) reads as rewritten:

6 "(d) Exemptions.

7 (1) A person, firm, or corporation required to be licensed under G.S. 105-
8 36.1, 105-37, 105-51.1, 105-62, 105-65.1, 105-74, 105-85, 105-89, or
9 105-89.1 is not required to procure for the same location the general
10 business license imposed by this section.

11 (2) The tax levied on the businesses described in subdivisions (5) and (6)
12 of subsection (b) of this section does not apply to fraternal
13 organizations having a national charter, American Legion Posts, posts
14 or other local organizations of other veterans' organizations chartered
15 by Congress or organized and operating on a statewide or nationwide
16 basis, Young Men's Christian Associations, Young Women's Christian
17 Associations, or nonstock, nonprofit charitable recreational
18 corporations, foundations, or centers to which a municipality or county
19 contributes any portion of the operating expense.

20 (3) The tax levied on the businesses described in subdivision (7) of
21 subsection (b) of this section does not apply to the sale, through
22 dispensers or otherwise, of milk, milk drinks, dairy products, or
23 newspapers, or to dispensers dispensing merchandise for five cents
24 (5¢) or less.

- 1 (4) The tax levied on the businesses described in subdivision (8) of
2 subsubsection (b) of this section does not apply to machines and devices
3 licensed under G.S. 105-65 or G.S. 105-66.1. An organization
4 obtaining a license under G.S. 14-309.7 is not required to obtain a
5 license under subdivision (8) of subsubsection (b) of this section, but is
6 subject to subsubsection (e) of this section as if a State license were
7 required.
- 8 (5) A person, firm, or corporation licensed under this section to conduct a
9 business described in subdivision (9) of subsubsection (b) is not required
10 to procure a license under G.S. 105-89 by reason of being engaged in
11 the business of selling, installing, or servicing motor vehicle radios."
12 Sec. 2. This act is effective on and after July 1, 1990.