

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 1132

Short Title: No Second Trade Show License.

(Public)

Sponsors: Senators Daniel and Plyler.

Referred to: Finance.

June 3, 1992

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE LICENSE TAX ON OPERATORS OF LARGE SPECIALTY MARKETS AND TO PROVIDE THAT IF A PERSON CONDUCTS BUSINESS AT A SPECIALTY MARKET, THE SPECIALTY MARKET IS NOT CONSIDERED THE PERSON'S BUSINESS LOCATION FOR THE PURPOSE OF THE PRIVILEGE LICENSE TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-33(b) reads as rewritten:

"(b) If the business made taxable or the privilege to be exercised under this Article ~~or schedule~~ is carried on at two or more separate places, a separate State license for each place ~~or location of such business shall be~~ is required. For the purpose of this Article, a specialty market is not considered a specialty market vendor's place of business."

Sec. 2. G.S. 105-53(c) and (d) read as rewritten:

"(c) Specialty Market Operator. - Every person, other than the State or a unit of local government, engaged in business as a specialty market operator shall obtain a license from the Secretary of Revenue for the privilege of engaging in business and shall pay ~~a tax for the license of two hundred dollars (\$200.00)~~ for each county in which ~~he is engaged in business.~~ the operator is engaged in business the following tax based upon the number of specialty market vendors renting space at the specialty market:

<u>Not more than 300 vendors</u>	<u>\$200.00</u>
<u>From 301 to 600 vendors</u>	<u>300.00</u>
<u>More than 600 vendors</u>	<u>450.00</u>

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1 A specialty market operator who, after obtaining a license under this subsection,
2 rents more spaces to vendors at the specialty market than are covered by the license
3 must obtain an additional license to cover the total number of vendors renting space.
4 The tax paid for the first license is allowed as a credit against the tax due for the
5 additional license. A 'specialty market operator' is a person, other than the State or a
6 unit of local government, who rents space, at a location other than a permanent retail
7 store, to others for the purpose of selling goods at retail or offering goods for sale at
8 retail.

9 (d) Specialty Market Vendor. – The requirements and penalties set out in
10 subsections (i) through (m) of this section apply to every person engaged in business as
11 a specialty market vendor who is liable for retail sales tax under Article 5 of this
12 Chapter. A specialty market vendor is exempt from payment of any other State
13 privilege license tax that would otherwise apply to the vendor for engaging in business
14 at the specialty market.

15 A 'specialty market vendor' is a merchant, other than a merchant with an established
16 retail store in the county, who transports an inventory of goods to a specialty market
17 licensed under subsection (c) of this section and who, at that location, displays the
18 goods for sale and sells the goods at retail or offers the goods for sale at retail. A
19 'specialty market' is a location, other than a permanent retail store, where space is rented
20 to others for the purpose of selling goods at retail or offering goods for sale at retail."

21 Sec. 3. This act becomes effective July 1, 1992.