

§ 160A-211. (Repealed effective for taxable years beginning on or after July 1, 2015)

Privilege license taxes.

(a) **(See Editor's note)** Authority. – Except as otherwise provided by law, a city shall have power to levy privilege license taxes on all trades, occupations, professions, businesses, and franchises physically located within the city. A city may levy privilege license taxes on the businesses that were formerly taxed by the State under the following sections of Article 2 of Chapter 105 of the General Statutes only to the extent the sections authorized cities to tax the businesses before the sections were repealed:

G.S. 105-36 Amusements – Manufacturing, selling, leasing, or distributing moving picture films.

G.S. 105-36.1 Amusements – Outdoor theatres.

G.S. 105-37 Amusements – Moving pictures – Admission.

G.S. 105-37.1 Amusements – Live entertainment and ticket resales.

G.S. 105-42 Private detectives and investigators.

G.S. 105-45 Collecting agencies.

G.S. 105-46 Undertakers and retail dealers in coffins.

G.S. 105-50 Pawnbrokers.

G.S. 105-51.1 Alarm systems.

G.S. 105-53 Peddlers, itinerant merchants, and specialty market operators.

G.S. 105-54 Contractors and construction companies.

G.S. 105-55 Installing elevators and automatic sprinkler systems.

G.S. 105-61 Hotels, motels, tourist courts and tourist homes.

G.S. 105-62 Restaurants.

G.S. 105-65 Music machines.

G.S. 105-65.1 Merchandising dispensers and weighing machines.

G.S. 105-66.1 Electronic video games.

G.S. 105-74 Pressing clubs, dry cleaning plants, and hat blockers.

G.S. 105-77 Tobacco warehouses.

G.S. 105-80 Firearms dealers and dealers in other weapons.

105-85 Laundries.

105-86 Outdoor advertising.

105-89 Automobiles, wholesale supply dealers, and service stations.

105-89.1 Motorcycle dealers.

105-90 Emigrant and employment agents.

105-91 Plumbers, heating contractors, and electricians.

105-97 Manufacturers of ice cream.

105-98 Branch or chain stores.

105-99 Wholesale distributors of motor fuels.

105-102.1 Certain cooperative associations.

105-102.5 General business license.

(b) **Barbershop and Salon Restriction.** – A privilege license tax levied by a city on a barbershop or a beauty salon may not exceed two dollars and fifty cents (\$2.50) for each barber, manicurist, cosmetologist, beautician, or other operator employed in the barbershop or beauty salon.

(c) **Prohibition.** – A city may not impose a license, franchise, or privilege tax on a person engaged in any of the businesses listed in this subsection. These businesses are subject to sales tax at the combined general rate for which the city receives a share of the tax revenue or they are subject to the local sales tax:

(1) Supplying piped natural gas.

- (2) Providing telecommunications service taxed under G.S. 105-164.4(a)(4c).
- (3) Providing video programming taxed under G.S. 105-164.4(a)(6).
- (4) Providing electricity. A city may continue to impose and collect the license, franchise, or privilege taxes on an electric power company that it imposed and collected on or before January 1, 1947, but it may not impose or collect any greater franchise, privilege, or license taxes, in the aggregate, on an electric power company that was imposed and collected on or before January 1, 1947.

(d) Repealed by Session Laws 2006-151, s. 12, effective January 1, 2007. (R.C., c. 111, s. 13; 1862, c. 51; Code, s. 3800; Rev., s. 2924; C.S., s. 2677; 1949, c. 933; 1971, c. 698, s. 1; 1996, 2nd Ex. Sess., c. 14, s. 23; 1998-22, s. 12; 2001-430, s. 17; 2006-151, s. 12; 2013-316, s. 4.4(a); 2013-414, ss. 58(b), (d); 2014-3, ss. 12.1(a), 12.2(a).)