NORTH CAROLINA GENERAL ASSEMBLY
1979 SESSION

CHAPTER 17
HOUSE BILL 104

AN ACT TO AMEND G.S. 105-164.4 AND G.S. 105-164.6 TO RAISE THE FEE FOR A MERCHANT'S CERTIFICATE OF REGISTRATION LICENSE TO FIVE DOLLARS ($5.00) AND TO REQUIRE A NEW LICENSE WHEN A MERCHANT GOES OUT OF BUSINESS FOR FIVE YEARS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.4(7) is rewritten to read as follows:

"(7) Any person who shall engage or continue in any business for which a privilege tax is imposed by this Article shall immediately after July 1, 1979, apply for and obtain from the secretary upon payment of the sum of five dollars ($5.00) a license to engage in and conduct such business upon the condition that such person shall pay the tax accruing to the State of North Carolina under the provisions of this Article and he shall thereby be duly licensed and registered to engage in and conduct such business. Except as hereinafter provided, a license issued under this subsection shall be a continuing license until revoked for failure to comply with the provisions of this Article. However, any person who has heretofore applied for and obtained such license, and such license was in force and effect as of July 1, 1979, shall not be required to apply for and obtain a new license.

Any person who shall cease to be engaged in any business for which a privilege tax is imposed by this Article, and who shall remain continuously out of business for a period of five years shall apply for and obtain a new license from the Secretary upon the payment of a tax of five dollars ($5.00), and any license previously issued under this section shall be null, void and of no effect. The burden of proof after such period shall be upon the taxpayer to show that he did engage in such activity within the period, and that no new license is required."

Sec. 2. G.S. 105-164.6(7) is rewritten to read as follows:

"(7) Every retailer engaged in business in this State selling or delivering tangible personal property for storage, use or consumption in this State shall immediately after July 1, 1979, apply for and obtain from the secretary upon the payment of the sum of five dollars ($5.00) a license to engage in and conduct such business upon the condition that such person shall pay the tax accruing to the State of North Carolina under the provisions of this Article, and he shall thereby be duly licensed and registered to engage in and conduct such business. Except as hereinafter provided, a license issued under this subsection shall be a continuing license until revoked for failure to comply with the provisions of this Article. However, any person who has heretofore applied for and obtained such license, and such license was in force and effect as of July 1, 1979, shall not be required to apply for and obtain a new license.

Any person who shall cease to be engaged in any business for which a tax is imposed by this Article, and who shall remain continuously out of business for a period of five years shall apply for and obtain a new license from the secretary upon the payment of a tax of five dollars ($5.00), and any license previously issued under this section shall be null, void and of no effect. The burden of proof after such period shall be upon the taxpayer to show that he did engage in such activity within the period, and that no new license is required."

Sec. 3. This act shall become effective July 1, 1979.

In the General Assembly read three times and ratified, this the 8th day of February, 1979.