

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1455
Committee Substitute Favorable 6/12/92
Senate Finance Committee Substitute Adopted 7/7/92
Fourth Edition Engrossed 7/10/92

Short Title: Real Estate Appraisers Priv. Lic.

(Public)

Sponsors:

Referred to:

June 2, 1992

1 A BILL TO BE ENTITLED
2 AN ACT TO IMPOSE A PRIVILEGE LICENSE TAX ON REAL ESTATE
3 APPRAISERS.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-41(a) reads as rewritten:
6 "(a) Every individual in this State who practices a profession or engages in a
7 business and is included in the list below must obtain from the Secretary a statewide
8 license for the privilege of practicing the profession or engaging in the business. The
9 tax for each license is fifty dollars (\$50.00); the tax does not apply to an individual who
10 is at least 75 years old.

- 11 (1) An attorney-at-law.
- 12 (2) A physician, a veterinarian, a surgeon, an osteopath, a chiropractor, a
13 chiropractist, a dentist, an ophthalmologist, an optician, an optometrist,
14 or another person who practices a professional art of healing.
- 15 (3) A professional engineer, as defined in G.S. 89C-3.
- 16 (4) A registered land surveyor, as defined in G.S. 89C-3.
- 17 (5) An architect.
- 18 (6) A landscape architect.
- 19 (7) A photographer, a canvasser for any photographer, or an agent of a
20 photographer in transmitting photographs to be copied, enlarged, or
21 colored.

- 1 (8) A real estate broker or a real estate salesman, as defined in G.S. 93A-2.
2 A real estate broker or a real estate salesman who is also a real estate
3 appraiser is required to obtain only one license under this section to
4 cover both activities.
- 5 (9) A real estate appraiser, as defined in G.S. 93A-72. A real estate
6 appraiser who is also a real estate broker or a real estate salesman is
7 required to obtain only one license under this section to cover both
8 activities.
- 9 (10) A person who solicits or negotiates loans on real estate as agent for
10 another for a commission, brokerage, or other compensation.

11 ~~Every practicing attorney-at-law, practicing physician, veterinary, surgeon, osteopath,~~
12 ~~chiropractor, chiropodist, dentist, oculist, optician, optometrist, any person practicing~~
13 ~~any professional art of healing for a fee or reward, every practicing professional~~
14 ~~engineer as defined in Chapter 89C of the General Statutes, every practicing land~~
15 ~~surveyor as defined in Chapter 89C of the General Statutes, every architect and~~
16 ~~landscape architect, photographer, canvasser for any photographer, agent of a~~
17 ~~photographer in transmitting pictures or photographs to be copied, enlarged or colored~~
18 ~~(including all persons enumerated in this section employed by the State, county,~~
19 ~~municipality, a corporation, firm or individual), and every person, whether acting as an~~
20 ~~individual, as a member of a partnership, or as an officer and/or agent of a corporation,~~
21 ~~who is engaged in the business of selling or offering for sale, buying or offering to buy,~~
22 ~~negotiating the purchase, sale, or exchange of real estate, or who is engaged in the~~
23 ~~business of leasing or offering to lease, renting or offering to rent, or of collecting any~~
24 ~~rents as agent for another for compensation, or who is engaged in the business of~~
25 ~~soliciting and/or negotiating loans on real estate as agent for another for a commission,~~
26 ~~brokerage and/or other compensation, shall apply for and obtain from the Secretary of~~
27 ~~Revenue a statewide license for the privilege of engaging in such business or profession,~~
28 ~~or the doing of the act named, and shall pay for such license fifty dollars (\$50.00);~~
29 ~~Provided, that no professional man or woman shall be required to pay a privilege tax~~
30 ~~after he or she has arrived at the age of 75 years. Further provided, that it shall be~~
31 ~~unlawful for a nonresident of this State to engage in the real estate business in this State,~~
32 ~~as defined in this section, unless the State of residence of such person will permit a~~
33 ~~resident of this State to engage in such business. Any person who shall engage in the~~
34 ~~real estate business in this State in violation of the terms of this provision shall be guilty~~
35 ~~of a misdemeanor and shall be punished in the discretion of the court; and further~~
36 ~~provided, that the obtaining of a real estate dealer's license by such person shall not~~
37 ~~authorize such nonresident to engage in the real estate business in this State, and~~
38 ~~provided further that in all prosecutions under this section, a certificate under the hand~~
39 ~~and seal of the Secretary of Revenue that the accused filed no income tax returns with~~
40 ~~his department for the preceding taxable year shall be prima facie evidence that the~~
41 ~~accused is a nonresident and that his license is void."~~

42 Sec. 2. This act becomes effective July 1, 1992.