

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 1991

CHAPTER 981  
SENATE BILL 1007

AN ACT TO PROVIDE THAT IF A PERSON CONDUCTS BUSINESS AT A TRADE SHOW OR FLEA MARKET, THE TRADE SHOW OR FLEA 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. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 20th day of July, 1992.

Henson P. Barnes  
President Pro Tempore of the Senate

Daniel Blue, Jr.  
Speaker of the House of Representatives