

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007**

**SESSION LAW 2008-206  
HOUSE BILL 2558**

**AN ACT TO REQUIRE LICENSED HOME INSPECTORS TO OBTAIN A  
PRIVILEGE LICENSE.**

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-41(a) is amended by adding a new subdivision to read:

"(12) A home inspector licensed under Article 9F of Chapter 143 of the General Statutes."

**SECTION 2.** Notwithstanding G.S. 105-41(h), a city that imposed a license tax on a home inspector licensed under Article 9F of Chapter 143 of the General Statutes for fiscal year 2008-2009 may impose and collect that tax for fiscal year 2008-2009. A city may not levy a license tax on this business or profession for taxable years beginning on or after July 1, 2009.

**SECTION 3.** Notwithstanding the July 1 due date in G.S. 105-33, a home inspector required under this act to obtain a State privilege license on July 1, 2008, for the taxable year beginning on July 1, 2008, has until October 1, 2008, to submit an application for licensure and pay the tax.

**SECTION 4.** This act is effective when it becomes law and applies to taxable years beginning on or after July 1, 2008.

In the General Assembly read three times and ratified this the 18<sup>th</sup> day of July, 2008.

s/ Marc Basnight  
President Pro Tempore of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives

s/ Michael F. Easley  
Governor

Approved 9:30 a.m. this 9<sup>th</sup> day of August, 2008