

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

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SENATE BILL 504

Short Title: Lower Ag. Privilege License Taxes. (Public)

Sponsors: Senators Jackson (Primary Sponsor); and Pate.

Referred to: Finance.

March 28, 2013

1 A BILL TO BE ENTITLED
2 AN ACT TO LOWER PRIVILEGE LICENSE TAXES FOR BUSINESSES SELLING
3 AGRICULTURAL PRODUCTS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 160A-211(b) reads as rewritten:

6 "(b) ~~Barbershop and Salon Restriction.—Restrictions.~~ — A privilege license tax levied by
7 a city on a ~~barbershop or a beauty salon~~business listed in this subsection may not exceed ~~two~~
8 ~~dollars and fifty cents (\$2.50) for each~~the following:

9 (1) For a barbershop or a beauty salon, a rate of two dollars and fifty cents
10 (\$2.50) per barber, manicurist, cosmetologist, beautician, or other operator
11 employed in the barbershop or beauty salon employed.

12 (2) For a business entity that is a wholesaler, receiver, distributor, and importer
13 of fruits and vegetables only, a rate of one hundred dollars (\$100.00)."

14 **SECTION 2.** This act becomes effective July 1, 2013.

