

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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HOUSE BILL 494

Short Title: Sales Tax Exemption - Agricultural Fairs. (Public)

Sponsors: Representatives C. Graham, Brenden Jones, and Pierce (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Appropriations

March 28, 2017

A BILL TO BE ENTITLED

AN ACT TO EXEMPT ADMISSION CHARGES TO AGRICULTURAL FAIRS FROM THE
SALES TAX IMPOSED ON AN ADMISSION CHARGE TO AN ENTERTAINMENT
ACTIVITY.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.4G(f) is amended by adding a new subdivision to read:

"(f) Exemptions. – The following gross receipts derived from an admission charge to an
entertainment activity are specifically exempt from the tax imposed by this Article:

...

(6) A commercial agricultural fair that meets the requirements of
G.S. 106-520.1, as determined by the Commissioner of Agriculture."

SECTION 2. This act becomes effective July 1, 2017, and applies to gross receipts
derived on or after that date.

