

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017**

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SENATE BILL 670

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

Sponsors: Senators Britt, Sanderson (Primary Sponsors); Waddell and Woodard.

Referred to: Rules and Operations of the Senate

April 5, 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 May 1, 2017, and applies to gross receipts
derived on or after that date.

