GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2001

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HOUSE BILL 1274

Short Title:	Revenue Laws Study Entertainment Tax.	(Public)
Sponsors:	Representative Insko.	
Referred to:	Rules, Calendar, and Operations of the House.	

April 12, 2001

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE REVENUE LAWS STUDY COMMITTEE TO STUDY LOCAL OPTION ENTERTAINMENT TAXES.

Whereas, the ability of local governments to levy entertainment taxes is restricted by Article 2 of Chapter 105 of the General Statutes and by G.S. 153A-152 and G.S. 160A-211; and

Whereas, the City of Greensboro was authorized in Chapter 383 of the 1989 Session Laws to levy an admissions tax; and

Whereas, local governments in other states have been authorized to levy local taxes on entertainment; Now, therefore,

The General Assembly of North Carolina enacts:

SECTION 1. The Revenue Laws Study Committee may study the issue of authorizing local governments to enact taxes on entertainment. The Committee shall make a final report of its findings and recommendations to the 2002 Regular Session of the 2001 General Assembly.

SECTION 2. This act is effective when it becomes law.