

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015**

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**SENATE BILL 152\***

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

Sponsors: Senators Smith (Primary Sponsor); Waddell and Woodard.

Referred to: Rules and Operations of the Senate.

March 4, 2015

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, 2015, and applies to gross receipts derived on or after that date.

