

**17 NCAC 04B .0612 GOVERNMENT ATTORNEYS-AT-LAW AND OTHER PROFESSIONALS
EXEMPT FROM PRIVILEGE LICENSE TAX**

An individual practicing a profession or engaging in a business as set forth in G.S. 105-41(a) shall not be required to pay the tax as set forth in G.S. 105-41 when all the following apply:

- (1) The individual exclusively acts as an employee of federal, state, or local governments when practicing the profession or engaging in the business.
- (2) The individual does not hold himself or herself out to the public as a professional described in G.S. 105-41(a) unless the representation is within the scope of employment with federal, state, or local governments.
- (3) The individual does not share in the fees paid to the government employing the individual.

*History Note: Authority G.S. 105-41; 105-262;
Eff. February 1, 1976;
Readopted Eff. January 1, 2021.*