

**17 NCAC 04B .0302 COMPUTATION AND PAYMENT OF AMUSEMENT GROSS RECEIPTS
TAXES**

(a) Computation. - The gross receipts taxes on amusements imposed by G.S. 105-37.1 and 105-38.1 are computed on the admission price of the amusements, less any federal tax included in the admission price. Gross receipts taxes are not deducted from the admission price to determine the tax base.

(b) Payment. - The gross receipts taxes imposed on amusements must be reported to the Secretary on Form B-205. The return and the taxes payable with the return are due by the date set in G.S. 105-37.1.

*History Note: Authority G.S. 105-37.1; 105-38.1; 105-262;
 Eff. February 1, 1976;
 Amended Eff. July 1, 2000.*