

17 NCAC 04B .0303 MEMBERSHIP ADMITTANCE FEE

A fee charged by a person, firm or corporation engaged in a business taxed under G.S. 105-37.1 for a "membership card" entitling the holder to admission to an amusement is an admission charge subject to the three percent gross receipts tax.

*History Note: Authority G.S. 105-37.1; 105-262;
Eff. February 1, 1976;
Amended Eff. June 11, 1977.*