

**17 NCAC 04B .0306      CIVIC ORGANIZATION AMUSEMENTS**

The exemption in G.S. 105-40 for the first one thousand dollars (\$1,000) of receipts derived by a civic organization from a dance or another amusement promoted and managed by the organization applies separately to each dance or other amusement.

*History Note:      Authority G.S. 105-37.1; 105-40; 105-262;  
                          Eff. February 1, 1976;  
                          Amended Eff. July 1, 2000; October 30, 1981; June 1, 1979.*