

**17 NCAC 04B .0308 DRAG STRIPS AND GO-CART RACES**

A drag strip operation or a go-cart race for which an admission is charged to the spectators is subject to the gross receipts tax imposed under G.S. 105-37.1. If a person operates a drag strip or a go-cart track where spectator fees are not charged, but a fee is charged to individuals for the use of the strip or track for their own entertainment, the fees are not subject to the gross receipts tax.

*History Note: Authority G.S. 105-37.1; 105-262;  
Eff. February 1, 1976;  
Amended Eff. July 1, 2000; December 1, 1997; January 1, 1994; July 1, 1990.*