

17 NCAC 04B .0310 FISHING PIERS

An admission charge to a fishing pier is subject to the gross receipts tax imposed under G.S. 105-37.1 if the charge is for being a spectator on the pier. An admission charge to a fishing pier is not subject to the tax if the charge is for fishing on the pier. If one charge is imposed for being a spectator and another is imposed for fishing, only the charge for being a spectator is subject to the tax.

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