

17 NCAC 04B .0311 HORSE AND DOG SHOWS

An admission charge to a horse or dog show is subject to the gross receipts tax imposed under G.S. 105-37.1.

*History Note: Authority G.S. 105-37.1; 105-40; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; January 1, 1994.*