

**17 NCAC 04B .0312      RATTLESNAKE MILKINGS**

A rattlesnake milking exhibition for which an admission fee is charged is subject to the gross receipts tax imposed under G.S. 105-37.1.

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