

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021**

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SENATE BILL 440

Short Title: Nonprofit Fundraising Sales Tax Exemption. (Public)

Sponsors: Senators Davis and Burgin (Primary Sponsors).

Referred to: Rules and Operations of the Senate

April 1, 2021

A BILL TO BE ENTITLED
AN ACT TO EXEMPT CERTAIN FUNDRAISING EVENTS BY NONPROFITS FROM
SALES TAX.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.4G(e) reads as rewritten:

"(e) Exceptions. – The tax imposed by this section does not apply to the following:

...

(2) Tuition, registration fees, or charges to attend instructional seminars, conferences, or workshops for educational purposes, notwithstanding that entertainment activity may be offered as an ancillary purpose of an event listed in this subdivision.

(2a) Events held by a nonprofit entity exempt from tax under Article 4 of this Chapter solely for fundraising purposes for the entity, notwithstanding that entertainment activity may be offered as an ancillary purpose of the event.

...."

SECTION 2. This act becomes effective July 1, 2021, and applies to admission charges for entertainment activities held on or after that date.

