CHAPTER 105

ARTICLE 2 - PRIVILEGE TAXES

N.C.G.S. § 105-41.

(Repealed for taxable years beginning on or after July 1, 2024) Attorneys-at-law and other professionals.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	repealed by 2023-134, s. 42.7(d) — twenty-second act in the lineage	21 September 2026, 05:35 UTC	c680095c8114825fd3927c29 - f835e1ccf2c183a364362d20 - d73a97b5ce2fa704

§ 105-41(a) Every individual in this State who practices a profession or engages in a business and is included in the list below must obtain from the Secretary a statewide license for the privilege of practicing the profession or engaging in the business. A license required by this section is not transferable to another person. The tax for each license is fifty dollars ($50.00).

(1) An attorney-at-law.

(2) A physician, a veterinarian, a surgeon, an osteopath, a chiropractor, a chiropodist, a dentist, an ophthalmologist, an optician, an optometrist, a massage and bodywork therapist, or another person who practices a professional art of healing.

(3) A professional engineer, as defined in G.S. 89C-3.

(4) A registered land surveyor, as defined in G.S. 89C-3.

(5) An architect.

(6) A landscape architect.

(7) A photographer, a canvasser for any photographer, or an agent of a photographer in transmitting photographs to be copied, enlarged, or colored.

(8) A real estate broker as defined in G.S. 93A-2. A real estate broker who is also a real estate appraiser is required to obtain only one license under this section to cover both activities.

(9) A real estate appraiser, as defined in G.S. 93E-1-4. A real estate appraiser who is also a real estate broker is required to obtain only one license under this section to cover both activities.

(10) A person who solicits or negotiates loans on real estate as agent for another for a commission, brokerage, or other compensation.

(11) A funeral director, an embalmer, or a funeral service licensee licensed under G.S. 90-210.25.

(12) An individual licensed under Article 9F of Chapter 143 of the General Statutes, the Home Inspector Licensure Act.

§ 105-41(b) The following persons are exempt from the tax:

(1) A person who is at least 75 years old.

(2) A person practicing the professional art of healing for a fee or reward, if the person is an adherent of an established church or religious organization and confines the healing practice to prayer or spiritual means.

(3) A blind person engaging in a trade or profession as a sole proprietor. A "blind person" means any person who is totally blind or whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or where the widest diameter of visual field subtends an angle no greater than 20 degrees. This exemption shall not extend to any sole proprietor who permits more than one person other than the proprietor to work regularly in connection with the trade or profession for remuneration or recompense of any kind, unless the other person in excess of one so remunerated is a blind person.

§ 105-41(c) Every person engaged in the public practice of accounting as a principal, or as a manager of the business of public accountant, shall pay for such license fifty dollars ($50.00), and in addition shall pay a license of twelve dollars and fifty cents ($12.50) for each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts.

§ 105-41(d) Repealed by Session Laws 1998-95, s. 7, effective July 1, 1999.

§ 105-41(e) Licenses issued under this section are issued as personal privilege licenses and shall not be issued in the name of a firm or corporation. A licensed photographer having a located place of business in this State is liable for a license tax on each agent or solicitor employed by the photographer for soliciting business. If any person engages in more than one of the activities for which a privilege tax is levied by this section, the person is liable for a privilege tax with respect to each activity engaged in.

§ 105-41(f) Repealed by Session Laws 1981, c. 17.

§ 105-41(g) Repealed by Session Laws 1998-95, s. 7, effective July 1, 1999.

§ 105-41(h) Counties and cities may not levy any license tax on the business or professions taxed under this section.

§ 105-41(i) Obtaining a license required by this Article does not of itself authorize the practice of a profession, business, or trade for which a State qualification license is required.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
22 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1939	c. 158, s. 109	ENACTED
02	1941	c. 50, s. 3	AMENDED
03	1943	c. 400, s. 2	AMENDED
04	1949	c. 683	AMENDED
05	1953	c. 1306	AMENDED
06	1957	c. 1064	AMENDED
07	1973	c. 476, s. 193	AMENDED
08	1981	c. 17	AMENDED

09	1981	c. 83, ss. 4, 5	AMENDED
10	1989	c. 584, s. 7	AMENDED
11	1989	1991 (Reg. Sess., 1992), c. 974, s. 1	AMENDED
12	1993	c. 419, s. 13.2	AMENDED
13	1998	S.L. 1998-95, s. 7	AMENDED
14	2002	S.L. 2002-158, s. 3	AMENDED
15	2005	S.L. 2005-276, s. 23A.1(b)	AMENDED
16	2008	S.L. 2008-206, s. 1	AMENDED
17	2009	S.L. 2009-445, s. 1	AMENDED
18	2011	S.L. 2011-330, s. 6	AMENDED
19	2017	S.L. 2017-39, s. 9	AMENDED
20	2017	S.L. 2017-151, s. 4	AMENDED
21	2018	S.L. 2018-5, s. 38.2(h)	AMENDED
22	2018	repealed by 2023-134, s. 42.7(d)	AMENDED

APPARATUS II
4 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 89C-3	(a)(3)	*"A professional engineer, as defined in"*
G.S. 93A-2	(a)(8)	*"real estate broker as defined in"*
G.S. 93E-1	(a)(9)	*"real estate appraiser, as defined in"*
G.S. 90-210.25	(a)(11)	*"a funeral service licensee licensed under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-41 (2018).

PINPOINT

N.C. Gen. Stat. § 105-41(a) (2018).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 158, s. 109; 1941, c. 50, s. 3; 1943, c. 400, s. 2; 1949, c. 683; 1953, c. 1306; 1957, c. 1064; 1973, c. 476, s. 193; 1981, c. 17; c. 83, ss. 4, 5; 1989, c. 584, s. 7; 1991 (Reg. Sess., 1992), c. 974, s. 1; 1993, c. 419, s. 13.2; 1998-95, s. 7; 2002-158, s. 3; 2005-276, s. 23A.1(b); 2008-206, s. 1; 2009-445, s. 1; 2011-330, s. 6; 2017-39, s. 9; 2017-151, s. 4; 2018-5, s. 38.2(h); repealed by 2023-134, s. 42.7(d).)

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