

# GENERAL ASSEMBLY OF NORTH CAROLINA

## SESSION 1991

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### HOUSE BILL 1455

Committee Substitute Favorable 6/12/92

Senate Finance Committee Substitute Adopted 7/7/92

Fourth Edition Engrossed 7/10/92

Short Title: Real Estate Appraisers Priv. Lic.

(Public)

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Sponsors:

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Referred to:

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June 2, 1992

1                           A BILL TO BE ENTITLED

2   AN ACT TO IMPOSE A PRIVILEGE LICENSE TAX ON REAL ESTATE  
3   APPRAISERS.

4   The General Assembly of North Carolina enacts:

5                           Section 1. G.S. 105-41(a) reads as rewritten:

6       "(a) Every individual in this State who practices a profession or engages in a  
7   business and is included in the list below must obtain from the Secretary a statewide  
8   license for the privilege of practicing the profession or engaging in the business. The  
9   tax for each license is fifty dollars (\$50.00); the tax does not apply to an individual who  
10   is at least 75 years old.

11       (1) An attorney-at-law.

12       (2) A physician, a veterinarian, a surgeon, an osteopath, a chiropractor, a  
13   chiropodist, a dentist, an ophthalmologist, an optician, an optometrist,  
14   or another person who practices a professional art of healing.

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

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

17       (5) An architect.

18       (6) A landscape architect.

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

- 1           (8) A real estate broker or a real estate salesman, as defined in G.S. 93A-2.  
2           A real estate broker or a real estate salesman who is also a real estate  
3           appraiser is required to obtain only one license under this section to  
4           cover both activities.
- 5           (9) A real estate appraiser, as defined in G.S. 93A-72. A real estate  
6           appraiser who is also a real estate broker or a real estate salesman is  
7           required to obtain only one license under this section to cover both  
8           activities.
- 9           (10) A person who solicits or negotiates loans on real estate as agent for  
10           another for a commission, brokerage, or other compensation.

11          Every practicing attorney at law, practicing physician, veterinary, surgeon, osteopath,  
12          chiropractor, chiropodist, dentist, oculist, optician, optometrist, any person practicing  
13          any professional art of healing for a fee or reward, every practicing professional  
14          engineer as defined in Chapter 89C of the General Statutes, every practicing land  
15          surveyor as defined in Chapter 89C of the General Statutes, every architect and  
16          landscape architect, photographer, canvasser for any photographer, agent of a  
17          photographer in transmitting pictures or photographs to be copied, enlarged or colored  
18          (including all persons enumerated in this section employed by the State, county,  
19          municipality, a corporation, firm or individual), and every person, whether acting as an  
20          individual, as a member of a partnership, or as an officer and/or agent of a corporation,  
21          who is engaged in the business of selling or offering for sale, buying or offering to buy,  
22          negotiating the purchase, sale, or exchange of real estate, or who is engaged in the  
23          business of leasing or offering to lease, renting or offering to rent, or of collecting any  
24          rents as agent for another for compensation, or who is engaged in the business of  
25          soliciting and/or negotiating loans on real estate as agent for another for a commission,  
26          brokerage and/or other compensation, shall apply for and obtain from the Secretary of  
27          Revenue a statewide license for the privilege of engaging in such business or profession,  
28          or the doing of the act named, and shall pay for such license fifty dollars (\$50.00);  
29          Provided, that no professional man or woman shall be required to pay a privilege tax  
30          after he or she has arrived at the age of 75 years. Further provided, that it shall be  
31          unlawful for a nonresident of this State to engage in the real estate business in this State,  
32          as defined in this section, unless the State of residence of such person will permit a  
33          resident of this State to engage in such business. Any person who shall engage in the  
34          real estate business in this State in violation of the terms of this provision shall be guilty  
35          of a misdemeanor and shall be punished in the discretion of the court; and further  
36          provided, that the obtaining of a real estate dealer's license by such person shall not  
37          authorize such nonresident to engage in the real estate business in this State, and  
38          provided further that in all prosecutions under this section, a certificate under the hand  
39          and seal of the Secretary of Revenue that the accused filed no income tax returns with  
40          his department for the preceding taxable year shall be **prima facie** evidence that the  
41          accused is a nonresident and that his license is void."

42          Sec. 2. This act becomes effective July 1, 1992.