

C. Motion Picture Shows (G.S. 105-38.1)

1. Scope

A privilege tax is imposed on the gross receipts of a person who is engaged in the business of operating a motion picture show for which an admission is charged.

2. Rate and Payment of Tax

The privilege tax is one percent (1%) of the gross receipts from admissions. The tax is due when a return is due. A return is due by the 10th day after the end of each month and covers gross receipts received during the previous month.

3. Alternate Basis of Tax

If a person offers an entertainment or amusement that includes both a motion picture taxable under G.S. 105-38.1 and an entertainment or amusement taxable under G.S. 105-37.1, the tax in that statute applies to the entire gross receipts and the tax levied in this section does not apply.