Art of Healing License Requirement

NC state law [G.S. 105-41](https://files.nc.gov/ncdor/documents/files/attorneys_11_2017.pdf) requires every individual who practices a profession to pay an annual license tax of $50.00 for the privilege of conducting that activity. It is called "Art of Healing" license.

This tax is entirely separate from the license fee you pay to your licensure board (the fee does not go to the licensure boards).

This license is issued only to individuals and not in the name of businesses, corporations, or groups.

To request an Art of Healing privilege license or to verify if it applies to your business, call the NC Dept. of Revenue at 919-733-3673. This tax is due on July 1 of each year.

Please note: It is YOUR responsibility to find out whether the city or county where you intend to practice have any requirements for a business license.