

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 800*

Short Title: Rockingham Room Tax Collection.

(Local)

Sponsors: Representatives Cole; Bowman, Holt, and P. Wilson.

Referred to: Finance.

April 8, 1993

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT IN COLLECTING THE ROCKINGHAM COUNTY
2 OCCUPANCY TAX, THE COUNTY MAY USE THE COLLECTION METHODS
3 AVAILABLE FOR PROPERTY TAXES.
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5 The General Assembly of North Carolina enacts:

6 Section 1. Section 1(c) of Chapter 322 of the 1991 Session Laws reads as
7 rewritten:

8 "(c) Administration. The county shall administer a tax levied under this act. A
9 tax levied under this act is due and payable to the county finance officer in monthly
10 installments on or before the fifteenth day of the month following the month in which
11 the tax accrues. Every person, firm, corporation, or association liable for the tax shall,
12 on or before the fifteenth day of each month, prepare and render a return on a form
13 prescribed by the county. The return shall state the total gross receipts derived in the
14 preceding month from rentals upon which the tax is levied. The county finance officer
15 may, in his or her discretion, proceed against a taxpayer whose tax is delinquent,
16 employing all remedies for collection of property tax set out in G.S. 105-367, 105-368,
17 105-374, and 105-375. In employing the remedies under those statutes, the occupancy
18 tax shall be treated as a property tax on personal property.

19 A return filed with the county finance officer under this act is not a public record as
20 defined by G.S. 132-1 and may not be disclosed except as required by law."

21 Sec. 2. This act is effective upon ratification, and applies to taxes that accrue
22 on or after the date of ratification.