

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011

H

D

HOUSE DRH80079-MCx-126 (03/10)

Short Title: Additional Lumberton Occupancy Tax.

(Local)

Sponsors: Representative Graham.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO INCREASE THE AUTHORIZATION TO LEVY AN OCCUPANCY TAX IN  
3 THE CITY OF LUMBERTON.  
4 The General Assembly of North Carolina enacts:  
5 **SECTION 1.** Section 2 of Part IX of Chapter 908 of the 1983 Session Laws, as  
6 amended by Chapter 1028 of the 1983 Session Laws, Chapter 935 of the 1987 Session Laws,  
7 Section 2 of S.L. 1997-361, and S.L. 2007-332, is amended by adding a new subsection to read:  
8 "(a1) Authorization of Additional Tax. – In addition to the tax authorized by subsection  
9 (a) of this section, the Lumberton City Council may levy an additional room occupancy tax of  
10 up to three percent (3%) of the gross receipts derived from the rental of accommodations  
11 taxable under subsection (a) of this section. The levy, collection, administration, and repeal of  
12 the tax authorized by this subsection shall be in accordance with the provisions of this section.  
13 The City of Lumberton may not levy a tax under this subsection unless it also levies the tax  
14 authorized under subsection (a) of this section."  
15 **SECTION 2.** This act is effective when it becomes law.



\* D R H 8 0 0 7 9 - M C X - 1 2 6 \*