GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2013

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S SENATE BILL 136

Short Title: Graham Occupancy Tax Changes. (Local) Sponsors: Referred to:

State and Local Government Committee Substitute Adopted 5/7/13

February 27, 2013

A BILL TO BE ENTITLED

AN ACT TO AMEND THE AUTHORITY OF GRAHAM COUNTY TO LEVY AN OCCUPANCY TAX.

The General Assembly of North Carolina enacts:

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SECTION 1. Subsection 1(a) of Chapter 969 of the 1985 Session Laws (Regular Session 1986), as it applies to Graham County, reads as rewritten:

"Occupancy Tax. (a) Authorization and Scope. The board of commissioners of a county may by resolution, after not less than 10 days' public notice and after a public hearing held pursuant thereto, levy a room occupancy tax of three percent (3%)six percent (6%) of the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, inn, or similar place within the county that is subject to sales tax imposed by the State under G.S. 105-164.4(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations."

SECTION 2. This act applies to Graham County only.

SECTION 3. This act is effective when it becomes law.

