

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

H.B. 433
Mar 31, 2015
HOUSE PRINCIPAL CLERK

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HOUSE DRH10183-MCx-110 (03/04)

Short Title: Increase Wilson County Occupancy Tax. (Local)

Sponsors: Representative Farmer-Butterfield.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE AUTHORIZATION FOR WILSON COUNTY TO LEVY AN
3 OCCUPANCY TAX.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** Chapter 484 of the 1987 Session Laws, as amended by Chapter 901
6 of the 1987 Session Laws, Chapter 912 of the 1988 Session Laws, Section 21(t) of S.L.
7 2007-527, and S.L. 2009-297, 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 Wilson County Board of Commissioners may levy an additional room
10 occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of
11 accommodations taxable under subsection (a) of this section. The levy, collection,
12 administration, and repeal of the tax authorized by this subsection shall be in accordance with
13 the provisions of this section. Wilson County may not levy a tax under this subsection unless it
14 also levies the tax authorized under subsection (a) of this section."
15 **SECTION 2.** This act is effective when it becomes law.

