

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE BILL 50
State and Local Government Committee Substitute Adopted 4/28/15
Finance Committee Substitute Adopted 6/9/15
House Committee Substitute Favorable 7/16/15

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

Sponsors:

Referred to:

February 10, 2015

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE AUTHORIZATION FOR WILSON COUNTY TO LEVY AN
OCCUPANCY TAX.

The General Assembly of North Carolina enacts:

SECTION 1. Section 1 of Chapter 484 of the 1987 Session Laws, as amended by
Section 21(t) of S.L. 2007-527 and S.L. 2009-297, is amended by adding a new subsection to
read:

"(a1) Authorization of Additional Tax. – In addition to the tax authorized by subsection
(a) of this section, the Wilson County Board of Commissioners may levy an additional room
occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of
accommodations taxable under subsection (a) of this section. The levy, collection,
administration, and repeal of the tax authorized by this subsection shall be in accordance with
the provisions of this section. Wilson County may not levy a tax under this subsection unless it
also levies the tax authorized under subsection (a) of this section."

SECTION 2. This act is effective when it becomes law.

