

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE BILL 668

Short Title: Montgomery Water Resource Privilege Tax. (Local)

Sponsors: Representative Goodwin.

Referred to: Water Resources and Infrastructure, if favorable, Finance.

March 19, 2009

A BILL TO BE ENTITLED

AN ACT AUTHORIZING MONTGOMERY COUNTY TO IMPOSE A PRIVILEGE
LICENSE TAX ON BUSINESSES THAT REQUIRE SIGNIFICANT WITHDRAWALS
OF WATER FROM LOCAL WATER RESOURCES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 153A-152 is amended by adding a new subsection to read:

"(a1) Water Resource User. – A county may levy an annual privilege license tax on a business that withdraws from local water resources at least 10,000,000 gallons of water a day. The determination of the amount of water withdrawn by a business is based on withdrawals in the fiscal year preceding the year for which the tax is imposed."

SECTION 2. G.S. 105-116(e1) reads as rewritten:

"(e1) An electric power company engaged in the business of furnishing electricity, electric lights, current, or power that collects the annual franchise or privilege tax pursuant to subsection (a) of this section and remits the tax collected to the Secretary shall not be subject to any additional franchise or privilege tax imposed upon it by any city or county. The prohibition in this subsection on a county privilege license tax does not apply to the tax authorized by G.S. 153A-152(a1)."

SECTION 3. This act applies only to Montgomery County.

SECTION 4. This act is effective when it becomes law.

