

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE BILL 1895

Short Title: Increase Montgomery Co. Occup. Tax. (Local)

Sponsors: Representatives Goodwin; and Hughes.

Referred to: Local Government I, if favorable, Finance.

May 20, 2010

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE MONTGOMERY COUNTY TO LEVY AN ADDITIONAL
THREE PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.

The General Assembly of North Carolina enacts:

SECTION 1. Section 4 of S.L. 2001-434 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 Montgomery 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. Montgomery 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.

