

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE DRH50868-SVx-18B (05/13)

Short Title: Addl. Dare County Occupancy Tax.

(Local)

Sponsors: Representative Spear.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE DARE COUNTY TO LEVY AN ADDITIONAL ONE PERCENT
3 ROOM OCCUPANCY TAX TO BE USED FOR BEACH NOURISHMENT.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** Chapter 449 of the 1985 Session Laws, as amended by Chapters 177
6 and 906 of the 1991 Session Laws and Part VII of S.L. 2001-439, is amended by adding a new
7 section to read:
8 "Sec. 3.2. Second Supplemental Occupancy Tax. – In addition to the taxes authorized by
9 Sections 1, 3, and 3.1 of this act, the Dare County Board of Commissioners may levy a room
10 occupancy and tourism development tax of one percent (1%) of the gross receipts derived from
11 the rental of accommodations taxable under Section 1 of this act. The county may not levy a tax
12 under this section unless it also levies the taxes under Sections 1, 3, and 3.1 of this act. The
13 levy, collection, administration, and repeal of the tax authorized by this section shall be in
14 accordance with Section 1 of this act. The county shall use the net proceeds of the tax levied
15 under this section for beach nourishment."
16 **SECTION 2.** This act is effective when it becomes law.



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