

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE BILL 956

Short Title: Additional Rockingham County Occupancy Tax. (Local)

Sponsors: Representatives Cole; and E. Floyd.

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

April 1, 2009

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE AUTHORIZATION TO LEVY AN OCCUPANCY TAX IN
ROCKINGHAM COUNTY BY ONE PERCENT.

The General Assembly of North Carolina enacts:

SECTION 1. Chapter 322 of the 1991 Session Laws, as amended by Chapter 52 of
the 1995 Session Laws and S.L. 2005-233, 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 Rockingham County Board of Commissioners may levy an additional
room occupancy tax of up to one percent (1%) 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. Rockingham 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.

