

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

S

2

**SENATE BILL 1298*
House Committee Substitute Favorable 6/30/10**

Short Title: Various Local Occupancy Taxes.

(Local)

Sponsors:

Referred to:

May 20, 2010

A BILL TO BE ENTITLED

1 AN ACT TO AUTHORIZE THE TOWN OF PEMBROKE TO LEVY A THREE PERCENT
2 ROOM OCCUPANCY TAX; TO AUTHORIZE CERTAIN TOWNS IN DAVIE
3 COUNTY TO LEVY A THREE PERCENT ROOM OCCUPANCY TAX; TO
4 AUTHORIZE MONTGOMERY AND ANSON COUNTIES TO EACH LEVY AN
5 ADDITIONAL THREE PERCENT ROOM OCCUPANCY TAX; TO AUTHORIZE
6 DARE COUNTY TO LEVY AN ADDITIONAL ONE PERCENT OCCUPANCY TAX;
7 AND TO CREATE A SPECIAL TAXING DISTRICT MADE UP OF THE
8 UNINCORPORATED AREAS OF WILKES COUNTY AND TO AUTHORIZE THE
9 SPECIAL TAXING DISTRICT IN WILKES COUNTY TO LEVY UP TO A SIX
10 PERCENT ROOM OCCUPANCY TAX.
11

12 The General Assembly of North Carolina enacts:

13
14 **TOWN OF PEMBROKE OCCUPANCY TAX**

15 **SECTION 1.** Occupancy tax. – (a) Authorization and Scope. – The Town Council
16 of the Town of Pembroke may levy a room occupancy tax of up to three percent (3%) of the
17 gross receipts derived from the rental of any room, lodging, or accommodation furnished by a
18 hotel, motel, inn, tourist camp, or similar place within the town that is subject to sales tax
19 imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local
20 sales tax. This tax does not apply to accommodations furnished by nonprofit charitable,
21 educational, or religious organizations when furnished in furtherance of their nonprofit
22 purpose.

23 **SECTION 1.(b)** Administration. – A tax levied under this section shall be levied,
24 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in
25 G.S. 160A-215 apply to a tax levied under this section.

26 **SECTION 1.(c)** Distribution and Use of Tax Revenue. – The Town of Pembroke
27 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Pembroke
28 Tourism Development Authority. The Authority shall use at least two-thirds of the funds
29 remitted to it under this subsection to promote travel and tourism in the Town of Pembroke and
30 shall use the remainder for tourism-related expenditures.

31 The following definitions apply in this section:

- 32 (1) Net proceeds. – Gross proceeds less the cost to the town of administering
33 and collecting the tax, as determined by the finance officer, not to exceed
34 three percent (3%) of the first five hundred thousand dollars (\$500,000) of
35 gross proceeds collected each year and one percent (1%) of the remaining
36 gross proceeds collected each year.



1 (2) Promote travel and tourism. – To advertise or market an area or activity,
2 publish and distribute pamphlets and other materials, conduct market
3 research, or engage in similar promotional activities that attract tourists or
4 business travelers to the area; the term includes administrative expenses
5 incurred in engaging in the listed activities.

6 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the
7 Pembroke Tourism Development Authority, are designed to increase the use
8 of lodging facilities, meeting facilities, or convention facilities in the town or
9 to attract tourists or business travelers to the town. The term includes
10 tourism-related capital expenditures.

11 **SECTION 1.(d)** Tourism Development Authority. – Appointment and
12 Membership. – When the Town Council adopts a resolution levying a room occupancy tax
13 under this section, it shall also adopt a resolution creating the Pembroke Tourism Development
14 Authority, which shall be a public authority under the Local Government Budget and Fiscal
15 Control Act. The resolution shall provide for the membership of the Authority, including the
16 members' terms of office, and for the filling of vacancies on the Authority. At least one-third of
17 the members shall be individuals who are affiliated with businesses that collect the tax in the
18 town, and at least one-half of the members shall be individuals who are currently active in the
19 promotion of travel and tourism in the town. The Town Council shall designate one member of
20 the Authority as chair and shall determine the compensation, if any, to be paid to members of
21 the Authority.

22 The Authority shall meet at the call of the chair and shall adopt rules of procedure to
23 govern its meetings. The finance officer for the Town of Pembroke shall be the ex officio
24 finance officer of the Authority.

25 **SECTION 1.(e)** Duties. – The Authority shall expend the net proceeds of the tax
26 levied under this section for the purposes provided in subsection (c) of this section. The
27 Authority shall promote travel, tourism, and conventions in the town, sponsor tourist-related
28 events and activities in the town, and finance tourist-related capital projects in the town.

29 **SECTION 1.(f)** Reports. – The Authority shall report quarterly and at the close of
30 the fiscal year to the Pembroke Town Council on its receipts and expenditures for the preceding
31 quarter and for the year in such detail as the Town Council may require.

32 **MOCKSVILLE OCCUPANCY TAX**

33 **SECTION 2.** Occupancy tax. – (a) Authorization and Scope. – The Board of
34 Commissioners of the Town of Mocksville may levy a room occupancy tax of up to three
35 percent (3%) of the gross receipts derived from the rental of any room, lodging, or
36 accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the town
37 that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in
38 addition to any State or local sales tax. This tax does not apply to accommodations furnished by
39 nonprofit charitable, educational, or religious organizations when furnished in furtherance of
40 their nonprofit purpose.

41 **SECTION 2.(b)** Administration. – A tax levied under this section shall be levied,
42 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in
43 G.S. 160A-215 apply to a tax levied under this section.

44 **SECTION 2.(c)** Distribution and Use of Tax Revenue. – The Town of Mocksville
45 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Mocksville
46 Tourism Development Authority. The Authority shall use at least two-thirds of the funds
47 remitted to it under this subsection to promote travel and tourism in the Town of Mocksville
48 and shall use the remainder for tourism-related expenditures.

49 The following definitions apply in this section:
50

- 1 (1) Net proceeds. – Gross proceeds less the cost to the town of administering
2 and collecting the tax, as determined by the finance officer, not to exceed
3 three percent (3%) of the first five hundred thousand dollars (\$500,000) of
4 gross proceeds collected each year and one percent (1%) of the remaining
5 gross proceeds collected each year.
- 6 (2) Promote travel and tourism. – To advertise or market an area or activity,
7 publish and distribute pamphlets and other materials, conduct market
8 research, or engage in similar promotional activities that attract tourists or
9 business travelers to the area; the term includes administrative expenses
10 incurred in engaging in the listed activities.
- 11 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the
12 Mocksville Tourism Development Authority, are designed to increase the
13 use of lodging facilities, meeting facilities, or convention facilities in the
14 town or to attract tourists or business travelers to the town. The term
15 includes tourism-related capital expenditures.

16 **SECTION 2.(d)** Tourism Development Authority. – Appointment and
17 Membership. – When the Board of Commissioners adopts a resolution levying a room
18 occupancy tax under this section, it shall also adopt a resolution creating the Mocksville
19 Tourism Development Authority, which shall be a public authority under the Local
20 Government Budget and Fiscal Control Act. The resolution shall provide for the membership of
21 the Authority, including the members' terms of office, and for the filling of vacancies on the
22 Authority. At least one-third of the members shall be individuals who are affiliated with
23 businesses that collect the tax in the town, and at least one-half of the members shall be
24 individuals who are currently active in the promotion of travel and tourism in the town. The
25 Board of Commissioners shall designate one member of the Authority as chair and shall
26 determine the compensation, if any, to be paid to members of the Authority.

27 The Authority shall meet at the call of the chair and shall adopt rules of procedure to
28 govern its meetings. The finance officer for the Town of Mocksville shall be the ex officio
29 finance officer of the Authority.

30 **SECTION 2.(e)** Duties. – The Authority shall expend the net proceeds of the tax
31 levied under this section for the purposes provided in subsection (c) of this section. The
32 Authority shall promote travel, tourism, and conventions in the town, sponsor tourist-related
33 events and activities in the town, and finance tourist-related capital projects in the town.

34 **SECTION 2.(f)** Reports. – The Authority shall report quarterly and at the close of
35 the fiscal year to the Board of Commissioners of the Town of Mocksville on its receipts and
36 expenditures for the preceding quarter and for the year in such detail as the Board of
37 Commissioners may require.

38 **BERMUDA RUN OCCUPANCY TAX**

39 **SECTION 3.** Occupancy tax. – (a) Authorization and Scope. – The Bermuda Run
40 Town Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts
41 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,
42 inn, tourist camp, or similar place within the town that is subject to sales tax imposed by the
43 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax
44 does not apply to accommodations furnished by nonprofit charitable, educational, or religious
45 organizations when furnished in furtherance of their nonprofit purpose.

46 **SECTION 3.(b)** Administration. – A tax levied under this section shall be levied,
47 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in
48 G.S. 160A-215 apply to a tax levied under this section.

49 **SECTION 3.(c)** Distribution and Use of Tax Revenue. – The Town of Bermuda
50 Run shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Bermuda Run
51

1 Tourism Development Authority. The Authority shall use at least two-thirds of the funds
2 remitted to it under this subsection to promote travel and tourism in the Town of Bermuda Run
3 and shall use the remainder for tourism-related expenditures.

4 The following definitions apply in this section:

- 5 (1) Net proceeds. – Gross proceeds less the cost to the town of administering
6 and collecting the tax, as determined by the finance officer, not to exceed
7 three percent (3%) of the first five hundred thousand dollars (\$500,000) of
8 gross proceeds collected each year and one percent (1%) of the remaining
9 gross proceeds collected each year.
- 10 (2) Promote travel and tourism. – To advertise or market an area or activity,
11 publish and distribute pamphlets and other materials, conduct market
12 research, or engage in similar promotional activities that attract tourists or
13 business travelers to the area; the term includes administrative expenses
14 incurred in engaging in the listed activities.
- 15 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the
16 Bermuda Run Tourism Development Authority, are designed to increase the
17 use of lodging facilities, meeting facilities, or convention facilities in the
18 town or to attract tourists or business travelers to the town. The term
19 includes tourism-related capital expenditures.

20 **SECTION 3.(d)** Tourism Development Authority. – Appointment and
21 Membership. – When the Town Council adopts a resolution levying a room occupancy tax
22 under this section, it shall also adopt a resolution creating the Bermuda Run Tourism
23 Development Authority, which shall be a public authority under the Local Government Budget
24 and Fiscal Control Act. The resolution shall provide for the membership of the Authority,
25 including the members' terms of office, and for the filling of vacancies on the Authority. At
26 least one-third of the members shall be individuals who are affiliated with businesses that
27 collect the tax in the town, and at least one-half of the members shall be individuals who are
28 currently active in the promotion of travel and tourism in the town. The Town Council shall
29 designate one member of the Authority as chair and shall determine the compensation, if any,
30 to be paid to members of the Authority.

31 The Authority shall meet at the call of the chair and shall adopt rules of procedure to
32 govern its meetings. The finance officer for the Town of Bermuda Run shall be the ex officio
33 finance officer of the Authority.

34 **SECTION 3.(e)** Duties. – The Authority shall expend the net proceeds of the tax
35 levied under this section for the purposes provided in subsection (c) of this section. The
36 Authority shall promote travel, tourism, and conventions in the town, sponsor tourist-related
37 events and activities in the town, and finance tourist-related capital projects in the town.

38 **SECTION 3.(f)** Reports. – The Authority shall report quarterly and at the close of
39 the fiscal year to the Bermuda Run Town Council on its receipts and expenditures for the
40 preceding quarter and for the year in such detail as the Town Council may require.

41 42 **COOLEEMEE OCCUPANCY TAX**

43 **SECTION 4.** Occupancy tax. – (a) Authorization and Scope. – The Board of
44 Commissioners of the Town of Cooleemee may levy a room occupancy tax of up to three
45 percent (3%) of the gross receipts derived from the rental of any room, lodging, or
46 accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the town
47 that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in
48 addition to any State or local sales tax. This tax does not apply to accommodations furnished by
49 nonprofit charitable, educational, or religious organizations when furnished in furtherance of
50 their nonprofit purpose.

1 **SECTION 4.(b)** Administration. – A tax levied under this section shall be levied,
2 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in
3 G.S. 160A-215 apply to a tax levied under this section.

4 **SECTION 4.(c)** Distribution and Use of Tax Revenue. – The Town of Cooleemee
5 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Cooleemee
6 Tourism Development Authority. The Authority shall use at least two-thirds of the funds
7 remitted to it under this subsection to promote travel and tourism in the Town of Cooleemee
8 and shall use the remainder for tourism-related expenditures.

9 The following definitions apply in this section:

- 10 (1) Net proceeds. – Gross proceeds less the cost to the town of administering
11 and collecting the tax, as determined by the finance officer, not to exceed
12 three percent (3%) of the first five hundred thousand dollars (\$500,000) of
13 gross proceeds collected each year and one percent (1%) of the remaining
14 gross proceeds collected each year.
- 15 (2) Promote travel and tourism. – To advertise or market an area or activity,
16 publish and distribute pamphlets and other materials, conduct market
17 research, or engage in similar promotional activities that attract tourists or
18 business travelers to the area; the term includes administrative expenses
19 incurred in engaging in the listed activities.
- 20 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the
21 Cooleemee Tourism Development Authority, are designed to increase the
22 use of lodging facilities, meeting facilities, or convention facilities in the
23 town or to attract tourists or business travelers to the town. The term
24 includes tourism-related capital expenditures.

25 **SECTION 4.(d)** Tourism Development Authority. – Appointment and
26 Membership. – When the Board of Commissioners adopts a resolution levying a room
27 occupancy tax under this section, it shall also adopt a resolution creating the Cooleemee
28 Tourism Development Authority, which shall be a public authority under the Local
29 Government Budget and Fiscal Control Act. The resolution shall provide for the membership of
30 the Authority, including the members' terms of office, and for the filling of vacancies on the
31 Authority. At least one-third of the members shall be individuals who are affiliated with
32 businesses that collect the tax in the town, and at least one-half of the members shall be
33 individuals who are currently active in the promotion of travel and tourism in the town. The
34 Board of Commissioners shall designate one member of the Authority as chair and shall
35 determine the compensation, if any, to be paid to members of the Authority.

36 The Authority shall meet at the call of the chair and shall adopt rules of procedure to
37 govern its meetings. The finance officer for the Town of Cooleemee shall be the ex officio
38 finance officer of the Authority.

39 **SECTION 4.(e)** Duties. – The Authority shall expend the net proceeds of the tax
40 levied under this section for the purposes provided in subsection (c) of this section. The
41 Authority shall promote travel, tourism, and conventions in the town, sponsor tourist-related
42 events and activities in the town, and finance tourist-related capital projects in the town.

43 **SECTION 4.(f)** Reports. – The Authority shall report quarterly and at the close of
44 the fiscal year to the Cooleemee Board of Commissioners on its receipts and expenditures for
45 the preceding quarter and for the year in such detail as the Board of Commissioners may
46 require.

47 **MONTGOMERY COUNTY OCCUPANCY TAX**

48 **SECTION 5.** Section 4 of S.L. 2001-434 is amended by adding a new subsection
49 to read:
50

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

9 ANSON COUNTY OCCUPANCY TAX

10 **SECTION 6.** Section 2 of S.L. 2001-434 is amended by adding a new subsection
11 to read:

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

20 DARE COUNTY OCCUPANCY TAX

21 **SECTION 7.** Chapter 449 of the 1985 Session Laws, as amended by Chapters 177
22 and 906 of the 1991 Session Laws and Part VII of S.L. 2001-439, is amended by adding a new
23 section to read:

24 "Sec. 3.2. Second Supplemental Occupancy Tax. – In addition to the taxes authorized by
25 Sections 1, 3, and 3.1 of this act, the Dare County Board of Commissioners may levy a room
26 occupancy and tourism development tax of one percent (1%) of the gross receipts derived from
27 the rental of accommodations taxable under Section 1 of this act. The county may not levy a tax
28 under this section unless it also levies the taxes under Sections 1, 3, and 3.1 of this act. The
29 levy, collection, administration, and repeal of the tax authorized by this section shall be in
30 accordance with Section 1 of this act. The county shall use the net proceeds of the tax levied
31 under this section for beach nourishment."

33 WILKES COUNTY OCCUPANCY TAX

34 **SECTION 8.** Wilkes County District K Created. – Wilkes County District K is
35 created as a taxing district. Its jurisdiction consists of that part of Wilkes County that is located
36 outside of the incorporated areas within the County. Wilkes County District K is a body politic
37 and corporate and has the power to carry out the provisions of this act. The Wilkes County
38 Board of Commissioners shall serve ex officio as the governing body of the district, and the
39 officers of the County shall serve as the officers of the governing body of the district. A simple
40 majority of the governing body constitutes a quorum, and approval by a majority of those
41 present is sufficient to determine any matter before the governing body, if a quorum is present.

42 **SECTION 9.** Occupancy Tax. – (a) Authorization and Scope. – The governing
43 body of Wilkes County District K may levy a room occupancy tax of up to six percent (6%) of
44 the gross receipts derived from the rental of any room, lodging, or accommodation furnished by
45 a hotel, motel, inn, tourist camp, or similar place within the district that is subject to sales tax
46 imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local
47 sales tax. This tax does not apply to accommodations furnished by nonprofit charitable,
48 educational, or religious organizations when furnished in furtherance of their nonprofit
49 purpose.

50 **SECTION 9.(b)** Administration. – A tax levied under this section shall be levied,
51 administered, collected, and repealed as provided in G.S. 153A-155 as if Wilkes County

1 District K were a county. The penalties provided in G.S. 153A-155 apply to a tax levied under
2 this section.

3 **SECTION 9.(c)** Definitions. – The following definitions apply in this section:

- 4 (1) Net proceeds. – Gross proceeds less the cost to the district of administering
5 and collecting the tax, as determined by the finance officer, not to exceed
6 three percent (3%) of the first five hundred thousand dollars (\$500,000) of
7 gross proceeds collected each year and one percent (1%) of the remaining
8 gross receipts collected each year.
- 9 (2) Promote travel and tourism. – To advertise or market an area or activity,
10 publish and distribute pamphlets and other materials, conduct market
11 research, or engage in similar promotional activities that attract tourists or
12 business travelers to the area. The term includes administrative expenses
13 incurred in engaging in the listed activities.
- 14 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the
15 Tourism Development Authority, are designed to increase the use of lodging
16 facilities, meeting facilities, or convention facilities in the district or to
17 attract tourists or business travelers to the district. The term includes
18 tourism-related capital expenditures.

19 **SECTION 9.(d)** Distribution and Use of Tax Revenue. – Wilkes County District K
20 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Wilkes County
21 District K Tourism Development Authority. The Authority shall use at least two-thirds of the
22 proceeds remitted to it to promote travel and tourism in Wilkes County District K and shall use
23 the remainder for tourism-related expenditures. In accordance with the North Carolina
24 Constitution and the United States Constitution, the tax proceeds may be used only for the
25 direct benefit of the jurisdiction of Wilkes County District K. None of the proceeds may be
26 used to promote travel or tourism in areas within Wilkes County that are outside of the district
27 or for tourism-related expenditures in the County that are outside of the district.

28 **SECTION 9.(e)** Wilkes County District K Tourism Development Authority. –
29 Appointment and Membership. – When the governing body of the district adopts a resolution
30 levying a room occupancy tax under this section, it shall also adopt a resolution creating the
31 Wilkes County District K Tourism Development Authority, which shall be a public authority
32 under the Local Government Budget and Fiscal Control Act. The resolution shall provide for
33 the membership of the Authority, including the members' terms of office, and for the filling of
34 vacancies on the Authority. At least one-third of the members must be individuals affiliated
35 with businesses that collect the tax in the district, and at least one-half of the members must be
36 individuals currently active in the promotion of travel and tourism in the district. The board of
37 commissioners shall designate one member of the Authority as chair and shall determine the
38 compensation, if any, to be paid to members of the Authority.

39 The Authority shall meet at the call of the chair and shall adopt rules of procedure to
40 govern its meetings. The Finance Officer for Wilkes County shall be the ex officio finance
41 officer of the Authority.

42 **SECTION 9.(f)** Duties. – The Authority shall expend the net proceeds of the tax
43 levied under this section for the purposes provided in subsection (d) of this section. The
44 Authority shall promote travel, tourism, and conventions in the district, sponsor tourist-related
45 events and activities in the district, and finance tourist-related capital projects in the district.

46 **SECTION 9.(g)** Reports. – The Authority shall report quarterly and at the close of
47 the fiscal year to the governing body of the district on its receipts and expenditures for the
48 preceding quarter and for the year in such detail as the governing body of the district may
49 require.

50
51 **UNIFORM ADMINISTRATIVE PROVISIONS**

SECTION 10. G.S. 153A-155(g) reads as rewritten:

"(g) This section applies only to Alleghany, Anson, Brunswick, Buncombe, Burke, Cabarrus, Camden, Carteret, Caswell, Chatham, Cherokee, Chowan, Clay, Craven, Cumberland, Currituck, Dare, Davie, Duplin, Durham, Forsyth, Franklin, Granville, Halifax, Haywood, Madison, Martin, McDowell, Montgomery, Nash, New Hanover, New Hanover County District U, Northampton, Pasquotank, Pender, Perquimans, Person, Randolph, Richmond, Rockingham, Rowan, Sampson, Scotland, Stanly, Swain, Transylvania, Tyrrell, Vance, Washington, and Wilson Counties, to Surry County District S, to Watauga County District U, to Wilkes County District K, to Yadkin County District Y, and to the Township of Averasboro in Harnett County and the Ocracoke Township Taxing District."

SECTION 11. G.S. 160A-215(g) reads as rewritten:

"(g) This section applies only to Beech Mountain District W, to the Cities of Belmont, Conover, Eden, Elizabeth City, Gastonia, Goldsboro, Greensboro, Hickory, High Point, Jacksonville, Kings Mountain, Lenoir, Lexington, Lincolnton, Lowell, Lumberton, Monroe, Mount Airy, Mount Holly, Reidsville, Roanoke Rapids, Salisbury, Shelby, Statesville, Washington, and Wilmington, to the Towns of Ahoskie, Beech Mountain, Benson, Bermuda Run, Blowing Rock, Boiling Springs, Boone, Burgaw, Carolina Beach, Carrboro, Cooleemee, Cramerton, Dallas, Dobson, Elkin, Franklin, Jonesville, Kenly, Kure Beach, Leland, McAdenville, Mocksville, Mooresville, North Topsail Beach, Pembroke, Pilot Mountain, Ranlo, Selma, Smithfield, St. Pauls, Troutman, Tryon, West Jefferson, Wilkesboro, Wrightsville Beach, Yadkinville, and Yanceyville, and to the municipalities in Avery and Brunswick Counties."

EFFECTIVE DATE

SECTION 12. This act is effective when it becomes law.