**GENERAL ASSEMBLY OF NORTH CAROLINA**
**SESSION 2011**

**H** **3**

**HOUSE BILL 1181***
**Committee Substitute Favorable 6/13/12**
**Corrected Copy 6/26/12**

Short Title: Study Municipal Local Option Sales Tax. (Public)

Sponsors:

Referred to:

May 30, 2012

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE REVENUE LAWS STUDY COMMITTEE TO STUDY WHETHER MUNICIPALITIES SHOULD HAVE THE AUTHORITY TO LEVY A LOCAL OPTION SALES TAX FOR BEACH NOURISHMENT.

The General Assembly of North Carolina enacts:

**SECTION 1.** The Revenue Laws Study Committee may study whether municipalities should be granted the authority to levy a local option sales tax for the purpose of providing dedicated funding for beach nourishment and other natural resources preservation and report its findings, together with any recommended legislation, to the 2013 Regular Session of the General Assembly upon its convening.

**SECTION 2.** This act is effective when it becomes law.