

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

H.B. 470  
Apr 1, 2015  
HOUSE PRINCIPAL CLERK

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HOUSE DRH20169-SVx-10 (03/02)

Short Title: Harnett Municipal Privilege License Tax. (Local)

Sponsors: Representative Lewis.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO AUTHORIZE THE MUNICIPALITIES IN HARNETT COUNTY TO LEVY A  
3 LOCAL BUSINESS TAX.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. This act applies only to the municipalities located in Harnett County.

6 SECTION 2. Local business tax. (a) Levy and Scope. – A city council may, by  
7 ordinance, after not less than 10 days' public notice and a public hearing held pursuant thereto,  
8 levy an annual local business tax on each business located and operating within the city unless  
9 the business is engaged in an activity listed in G.S. 160A-206. The rate of tax may not exceed  
10 one hundred dollars (\$100.00). The tax applies to each business location and does not apply to  
11 each individual employed by or affiliated with that business.

12 (b) Administration. – The tax is due by July 1 of each year. The tax is imposed for the  
13 privilege of engaging in business during the fiscal year that begins on the July 1 due date of the  
14 tax. A business must pay the tax before it begins to operate within the city. The full amount of  
15 the tax applies to a business that begins to operate at any time during the fiscal year. If a  
16 business is discontinued during the fiscal year, the business is not entitled to a refund.

17 (c) Penalties and Collection. – The penalties in G.S. 105-236 apply to this section. A  
18 city may collect a tax due in any manner allowed under Article 9 of Chapter 160A of the  
19 General Statutes.

20 (d) Definitions. – The following definitions apply in this section:

21 (1) Business. – A retailer, wholesale merchant, service provider, manufacturer,  
22 nonprofit other than a 501(c)(3), or franchise, whether it is a sole  
23 proprietorship, partnership, LLC, or corporation, whether it is home-based or  
24 at another location, whether it is full-time, part-time, or seasonal, and  
25 regardless of size.

26 (2) Location. – A uniquely identifiable geographic site or place from which one  
27 or more business units wholly or partly operate on a permanent or temporary  
28 basis. A business location does not include either of the following:

29 a. For purposes of a business that manages rental property or engages in  
30 real estate brokering, the location of the rental property or brokered  
31 real estate does not constitute a separate business location.

32 b. An automated teller machine or a cash dispenser.

33 SECTION 3. This act is effective when it becomes law and applies to taxable years  
34 beginning on or after July 1, 2015.

