## **GENERAL ASSEMBLY OF NORTH CAROLINA**

## **SESSION 1991**

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HOUSE BILL 1435

Short Title: Long Beach Campground Tax.

(Local)

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Sponsors: Representative Redwine.

Referred to: Finance

June 1, 1992

## A BILL TO BE ENTITLED

2 AN ACT TO AUTHORIZE THE TOWN OF LONG BEACH TO EXPAND THE

3 SCOPE OF ITS OCCUPANCY TAX TO INCLUDE CAMPGROUNDS AND

- 4 RECREATIONAL VEHICLE PARKS.
- 5 The General Assembly of North Carolina enacts:
- Section 1. Part IX of Chapter 908 of the 1983 Session Laws, as amended, is 6 amended by adding after Section 37 a new section to read: 7

"Sec. 37.1. The Town of Long Beach may, by resolution, expand the scope of this 8 tax to apply to any campsite, recreational vehicle site, or similar transient 9 accommodation furnished by a campground or recreational vehicle park. The expansion 10 of the tax shall become effective on the date specified in the resolution. That date must

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be the first day of a calendar month, however, and may not be earlier than the first day 12

- of the second month after the date the resolution is adopted. " 13
- Sec. 2. This act is effective upon ratification. 14