

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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SENATE BILL 1377

Short Title: Lee Local Sales Tax.

(Local)

Sponsors: Senator Harris.

Referred to: Finance.

May 23, 2000

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE LEE COUNTY TO LEVY A ONE-CENT LOCAL SALES AND USE TAX FOR PUBLIC SCHOOL CAPITAL OUTLAY PURPOSES AND COMMUNITY COLLEGE PLANT FUND PURPOSES, IF APPROVED BY THE VOTERS OF THE COUNTY.

The General Assembly of North Carolina enacts:

Section 1. This act applies to Lee County only.

Section 2. Subchapter VIII of Chapter 105 of the General Statutes is amended by adding a new Article to read:

"ARTICLE 44.

"SECOND ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX.

"§ 105-515. Short title.

This Article is the Second One-Cent (1¢) Local Government Sales and Use Tax Act.

"§ 105-516. Limitations.

This Article applies only to counties that levy the first one-cent (1¢) sales and use tax under Article 39 of this Chapter or under Chapter 1096 of the 1967 Session Laws, the first one-half cent (1/2¢) local sales and use tax under Article 40 of this Chapter, and the second one-half cent (1/2¢) local sales and use tax under Article 42 of this Chapter.

"§ 105-517. Levy.

1 (a) Authority. – If the majority of those voting in a referendum held pursuant to
2 this Article vote for the levy of the taxes, the board of commissioners of the county may,
3 by resolution, levy one percent (1%) local sales and use taxes in addition to any other
4 State and local sales and use taxes levied pursuant to law.

5 (b) Vote. – The board of commissioners of a county may direct the county board
6 of elections to conduct an advisory referendum on the question of whether to levy local
7 one percent (1%) sales and use taxes in the county as provided in this Article. The
8 election shall be held on a date jointly agreed upon by the two boards and shall be held in
9 accordance with the procedures of G.S. 163-287.