

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

H.B. 1244
May 28, 2014
HOUSE PRINCIPAL CLERK

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HOUSE DRH40205-MCx-263 (05/21)

Short Title: Wilson County Occupancy Tax Increase. (Local)

Sponsors: Representatives S. Martin and Farmer-Butterfield (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE INCREASING THE WILSON COUNTY OCCUPANCY TAX.
3 The General Assembly of North Carolina enacts:
4 **SECTION 1.** Chapter 484 of the 1987 Session Laws, as amended by Chapter 901
5 of the 1987 Session Laws, Chapter 912 of the 1988 Session Laws, Section 21(t) of S.L.
6 2007-527, and S.L. 2009-297, is amended by adding a new subsection to read:
7 "(a1) Authorization of Additional Tax. – In addition to the tax authorized by subsection
8 (a) of this section, the Wilson County Board of Commissioners may levy an additional room
9 occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of
10 accommodations taxable under subsection (a) of this section. The levy, collection,
11 administration, and repeal of the tax authorized by this subsection shall be in accordance with
12 the provisions of this section. Wilson County may not levy a tax under this subsection unless it
13 also levies the tax authorized under subsection (a) of this section."
14 **SECTION 2.** This act is effective when it becomes law.

