

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

FILED SENATE  
May 28, 2014  
S.B. 869  
PRINCIPAL CLERK

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SENATE DRS15425-MCx-263A\* (05/21)

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

Sponsors: Senator Bryant (Primary Sponsor).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE INCREASING THE WILSON COUNTY OCCUPANCY TAX.

The General Assembly of North Carolina enacts:

**SECTION 1.** Chapter 484 of the 1987 Session Laws, as amended by Chapter 901 of the 1987 Session Laws, Chapter 912 of the 1988 Session Laws, Section 21(t) of S.L. 2007-527, and S.L. 2009-297, is amended by adding a new subsection to read:

"(a1) Authorization of Additional Tax. – In addition to the tax authorized by subsection (a) of this section, the Wilson County Board of Commissioners may levy an additional room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of accommodations taxable under subsection (a) of this section. The levy, collection, administration, and repeal of the tax authorized by this subsection shall be in accordance with the provisions of this section. Wilson County may not levy a tax under this subsection unless it also levies the tax authorized under subsection (a) of this section."

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



\* D R S 1 5 4 2 5 - M C X - 2 6 3 A \*