

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023**

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**SENATE BILL 26
Finance Committee Substitute Adopted 6/26/23**

Short Title: Add'l Local Sales Tax/Sampson County.

(Local)

Sponsors:

Referred to:

January 27, 2023

A BILL TO BE ENTITLED

1 AN ACT TO AUTHORIZE THE SAMPSON COUNTY BOARD OF COMMISSIONERS TO
2 LEVY, BY RESOLUTION, AN ADDITIONAL LOCAL SALES AND USE TAX OF UP
3 TO ONE PERCENT.
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5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** This act applies to Sampson County only.

7 **SECTION 2.** Levy of Additional Local Sales and Use Tax. – The board of
8 commissioners may, after not less than 10 days' public notice and after a public hearing held
9 pursuant thereto, by resolution and without the necessity of a special election, impose and levy a
10 local sales and use tax at a rate of up to one percent (1%), which must be levied in an increment
11 of one-quarter percent (0.25%).

12 **SECTION 3.** Limitation. – A tax may be levied under this act only if the county
13 levies the first one cent (1¢) local sales and use tax under Article 39 of Chapter 105 of the General
14 Statutes, the first one-half cent (1/2¢) local sales and use tax under Article 40 of Chapter 105 of
15 the General Statutes, the second one-half cent (1/2¢) local sales and use tax under Article 42 of
16 Chapter 105 of the General Statutes, and the one-quarter cent (1/4¢) local sales and use tax under
17 Article 46 of Chapter 105 of the General Statutes.

18 **SECTION 4.** Administration. – The Secretary shall, on a monthly basis, allocate to
19 each taxing county the net proceeds of the tax levied under this act. If the Secretary collects taxes
20 under this act in a month and the taxes cannot be identified as being attributable to a particular
21 taxing county, the Secretary must allocate the net proceeds of these taxes among the taxing
22 counties in proportion to the amount of taxes collected in each county under this act in that month.
23 For purposes of this act, the term "net proceeds" has the same meaning as defined in
24 G.S. 105-472.

25 Except as provided in this act, the adoption, levy, collection, administration, and
26 repeal of these additional taxes must be in accordance with Article 39 of Chapter 105 of the
27 General Statutes. G.S. 105-468.1 is an administrative provision that applies to this act. A tax
28 levied under this act does not apply to the sales price of food that is exempt from tax pursuant to
29 G.S. 105-164.13B or to the sales price of a bundled transaction taxable pursuant to
30 G.S. 105-467(a)(5a). The Secretary shall not divide the amount allocated to a county between the
31 county and the municipalities within the county.

32 **SECTION 5.** Repeal. – The board of commissioners may, by resolution and without
33 the necessity of a special election, repeal the levy and imposition of the tax authorized under this
34 act. The repeal of a tax authorized under this act shall not be effective until the end of the fiscal
35 year in which the resolution was adopted.



1 **SECTION 6.** Use. – A county must use the net proceeds of a tax levied under this
2 act only for a public purpose.

3 **SECTION 7.** This act is effective when it becomes law. A tax levied under this act
4 shall become effective on the first day of a calendar quarter. For the first levy of a tax under this
5 act, the county must provide a minimum of 180 days' notice of the levy to the Secretary of
6 Revenue and at least 90 days' notice for any subsequent levies.