

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE DRH50348-MCx-178 (03/25)

Short Title: Additional Rockingham County Occupancy Tax. (Local)

Sponsors: Representative Cole.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE AUTHORIZATION TO LEVY AN OCCUPANCY TAX IN
3 ROCKINGHAM COUNTY BY ONE PERCENT.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** Chapter 322 of the 1991 Session Laws, as amended by Chapter 52 of
6 the 1995 Session Laws and S.L. 2005-233, 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 Rockingham County Board of Commissioners may levy an additional
9 room occupancy tax of up to one percent (1%) 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. Rockingham County may not levy a tax under this subsection
13 unless it also levies the tax authorized under subsection (a) of this section."
14 **SECTION 2.** This act is effective when it becomes law.

