## February 18, 1999

H 110. CATAWBA 1% LOCAL SALES TAX. TO AUTHORIZE CATAWBA COUNTY TO LEVY A SALES AND USE TAX OF ONE PERCENT. Authorizes Catawba County board of commissioners, by resolution, to levy an additional one percent local sales and use tax after a public hearing preceded by 10 days' notice. Adoption, levy, collection, administration, and repeal of the additional tax must be in accordance with GS Ch. 105, Art. 39. This tax does not apply to construction materials purchased to fulfill a lump-sum or unit-price contract entered into or awarded before the effective date of the levy or entered into or awarded pursuant to a bid made before the effective date of the levy.

Intro. by Berry and Setzer (primary sponsors).

Ref. to Finance

CATAWBA