

March 24, 2005

H 876. HAYWOOD COUNTY SALES TAX. TO AUTHORIZE HAYWOOD COUNTY TO LEVY A ONE-HALF CENT LOCAL SALES AND USE TAX FOR COMMUNITY COLLEGE CAPITAL OUTLAY PURPOSES. Authorizes Haywood County Board of Comm'rs to levy a temporary one-half cent sales and use tax in addition to the existing 2 ½ cents of local sales taxes under GS 105, Articles 39, 40, 42, and 44. The Comm'rs may levy the tax either after the tax is approved by the voters in a referendum or without submitting the question to the voters. Levy, collection, and administration of the tax are governed by GS 105, Article 39, except that the tax does not apply to food. The county must use the tax proceeds only for community college capital outlay, including debt retirement. The tax expires six years after it is levied. Tax does not apply to construction contracts entered into, awarded, or bid before effective date of levy.

Intro. by Rapp and Haire.

Ref. to Finance

HAYWOOD, GS 105

August 23, 2005

H 876. HAYWOOD COUNTY SALES TAX. Intro. 3/24/05. House committee substitute makes the following changes to 1st edition. Deletes provision authorizing imposition of the new tax without a referendum.