

March 10, 2005

S 458. LEE LOCAL SALES TAX. TO AUTHORIZE LEE COUNTY TO LEVY A ONE-HALF CENT LOCAL SALES AND USE TAX FOR PUBLIC SCHOOL CAPITAL OUTLAY PURPOSES.

Authorizes Lee County Board of Comm'rs to levy a one-half cent sales and use tax in addition to the existing 2½ 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 public school capital outlay, including debt retirement. Tax does not apply to construction contracts entered into, awarded, or bid before effective date of tax.

Intro. by Atwater.

Ref. to Finance

LEE, GS 105