

March 28, 2007

**H 1216. WAYNE COUNTY LOCAL OPTION SALES TAX.** Filed 3/28/07. *TO AUTHORIZE WAYNE COUNTY TO LEVY A ONE-CENT LOCAL SALES AND USE TAX, IF APPROVED BY THE VOTERS OF THE COUNTY.*

Adds a new Article 46 (Second One-Cent Local Government Sales and Use Tax Act) to GS Chapter 105 to authorize the Wayne County Board of Commissioners to levy a one-cent sales and use tax in addition to the existing 2½ cents of local sales taxes under GS Chapter 105, Articles 39, 40, 42, and 44. The commissioners may levy the tax by resolution only after the tax is approved by a majority of the voters in a referendum. Levy, collection, and administration of the tax are governed by GS Chapter 105, Article 39, except that the tax does not apply to food. 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 Bell.**

WAYNE