

February 15, 2007

**H 230. ALEXANDER COUNTY LOCAL OPTION SALES TAX.** Filed 2/15/07. *TO AUTHORIZE ALEXANDER COUNTY TO LEVY A ONE-CENT LOCAL SALES AND USE TAX.* Adds a new Article 46 (Second One-Cent Local Government Sales and Use Tax) to GS Chapter 105 to authorize the Alexander 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 adopting a resolution after giving ten days' public notice and holding a public hearing. Levy, collection, and administration of the tax are governed by GS Chapter 105, Article 39, except that the tax does not apply to food. The tax proceeds will be distributed to the taxing county on a point-of-origin basis and may be used for any lawful public purpose. The tax does not apply to construction contracts entered into, awarded, or bid before the effective date of its levy.

**Intro. by R. Warren.**

ALEXANDER