

February 28, 2007

S 416. ALEXANDER COUNTY LOCAL OPTION SALES TAX. Filed 2/28/07. *TO AUTHORIZE ALEXANDER COUNTY TO LEVY A ONE-CENT LOCAL SALES AND USE TAX AT THE REQUEST OF THE ALEXANDER COUNTY COMMISSION.*

Adds a new Article 46 (Second One-Cent Local Government Sales and Use Tax Act) 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 only after giving at least ten days' public notice and holding a public hearing on the issue. 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 public purpose. The tax does not apply to construction contracts entered into, awarded, or bid before the effective date of its levy.

Intro. by Goss (By Request).

ALEXANDER