

February 28, 2007

**S 438. SAMPSON COUNTY LOCAL OPTION SALES TAX.** Filed 2/28/07. *TO AUTHORIZE SAMPSON COUNTY TO LEVY A ONE-HALF CENT LOCAL SALES AND USE TAX FOR PUBLIC SCHOOL CAPITAL OUTLAY PURPOSES AND COMMUNITY COLLEGE CAPITAL OUTLAY PURPOSES.*

Adds a new Article 46 (Fourth One-Half Cent Local Government Sales and Use Tax Act) to GS Chapter 105 to authorize the Sampson County Board of Commissioners to levy a one-half 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 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 public school capital outlay purposes, and community college capital outlay purposes, and to retire county indebtedness for these purposes. Provides that funds are to increase spending for public school and community college capital outlay and not supplant funds. The tax does not apply to construction contracts entered into, awarded, or bid before the effective date of its levy.

**Intro. by Albertson.**

**SAMPSON**