

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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SENATE BILL 80  
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Short Title: Jacksonville Occupancy Tax.

(Local)

Sponsors:

Referred to:

February 10, 2009

1 A BILL TO BE ENTITLED  
2 AN ACT TO AUTHORIZE THE CITIES OF JACKSONVILLE, LOWELL, AND MOUNT  
3 HOLLY, AND THE TOWNS OF CRAMERTON, MCADENVILLE, AND RANLO TO  
4 LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.

5 The General Assembly of North Carolina enacts:

6 **PART I. JACKSONVILLE OCCUPANCY TAX.**

7 **SECTION 1.1.** Occupancy tax. – (a) Authorization and Scope. – The Jacksonville  
8 City Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts  
9 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,  
10 inn, tourist camp, or similar place within the city that is subject to sales tax imposed by the  
11 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax  
12 does not apply to accommodations furnished by nonprofit charitable, educational, or religious  
13 organizations when furnished in furtherance of their nonprofit purpose.

14 **SECTION 1.1.(b)** Administration. – A tax levied under this section shall be levied,  
15 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
16 G.S. 160A-215 apply to a tax levied under this section.

17 **SECTION 1.1.(c)** Definitions. – The following definitions apply in this act:

- 18 (1) Net proceeds. – Gross proceeds less the cost to the city of administering and  
19 collecting the tax, as determined by the finance officer, not to exceed three  
20 percent (3%) of the first five hundred thousand dollars (\$500,000) of gross  
21 proceeds collected each year and one percent (1%) of the remaining gross  
22 proceeds collected each year.
- 23 (2) Promote travel and tourism. – To advertise or market an area or activity,  
24 publish and distribute pamphlets and other materials, conduct market  
25 research, or engage in similar promotional activities that attract tourists or  
26 business travelers to the area. The term includes administrative expenses  
27 incurred in engaging in the listed activities.
- 28 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
29 Jacksonville Tourism Development Authority, are designed to increase the  
30 use of lodging facilities, meeting facilities, or convention facilities in the city  
31 or to attract tourists or business travelers to the city. The term includes  
32 tourism-related capital expenditures.



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1           **SECTION 1.1.(d)** Distribution and Use of Tax Revenue. – The City of  
2 Jacksonville shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the  
3 Jacksonville Tourism Development Authority. The Authority shall use at least two-thirds of  
4 the funds remitted to it under this subsection to promote travel and tourism in Jacksonville and  
5 shall use the remainder for tourism-related expenditures.

6           **SECTION 1.2.** Tourism Development Authority. – (a) Appointment and  
7 Membership. – When the City Council adopts a resolution levying a room occupancy tax under  
8 this act, it shall also adopt a resolution creating the Jacksonville Tourism Development  
9 Authority, which shall be a public authority under the Local Government Budget and Fiscal  
10 Control Act. The resolution shall provide for the membership of the Authority, including the  
11 members' terms of office, and for the filling of vacancies on the Authority. At least one-third of  
12 the members shall be individuals who are affiliated with businesses that collect the tax in the  
13 city, and at least one-half of the members shall be individuals who are currently active in the  
14 promotion of travel and tourism in the city. The Jacksonville City Council shall designate one  
15 member of the Authority as chair and shall determine the compensation, if any, to be paid to  
16 members of the Authority.

17           The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
18 govern its meetings. The Finance Officer for Jacksonville shall be the ex officio finance officer  
19 of the Authority.

20           **SECTION 1.2.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
21 levied under this act for the purposes provided in Section 1 of this act. The Authority shall  
22 promote travel, tourism, and conventions in the city, sponsor tourist-related events and  
23 activities in the city, and finance tourist-related capital projects in the city.

24           **SECTION 1.2.(c)** Reports. – The Authority shall report quarterly and at the close  
25 of the fiscal year to the Jacksonville City Council on its receipts and expenditures for the  
26 preceding quarter and for the year in such detail as the City Council may require.

## 27 **PART II. CRAMERTON OCCUPANCY TAX.**

28           **SECTION 2.1.** Occupancy tax. – (a) Authorization and Scope. – The Cramerton  
29 Town Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts  
30 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,  
31 inn, tourist camp, or similar place within the town that is subject to sales tax imposed by the  
32 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax  
33 does not apply to accommodations furnished by nonprofit charitable, educational, or religious  
34 organizations when furnished in furtherance of their nonprofit purpose.

35           **SECTION 2.1.(b)** Administration. – A tax levied under this section shall be levied,  
36 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
37 G.S. 160A-215 apply to a tax levied under this section.

38           **SECTION 2.1.(c)** Definitions. – The following definitions apply in this act:

- 39           (1) Net proceeds. – Gross proceeds less the cost to the town of administering  
40 and collecting the tax, as determined by the finance officer, not to exceed  
41 three percent (3%) of the first five hundred thousand dollars (\$500,000) of  
42 gross proceeds collected each year and one percent (1%) of the remaining  
43 gross proceeds collected each year.
- 44           (2) Promote travel and tourism. – To advertise or market an area or activity,  
45 publish and distribute pamphlets and other materials, conduct market  
46 research, or engage in similar promotional activities that attract tourists or  
47 business travelers to the area. The term includes administrative expenses  
48 incurred in engaging in the listed activities.
- 49           (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
50 Cramerton Tourism Development Authority, are designed to increase the use  
51 of lodging facilities, meeting facilities, or convention facilities in the town or

1 to attract tourists or business travelers to the town. The term includes  
2 tourism-related capital expenditures.

3 **SECTION 2.1.(d)** Distribution and Use of Tax Revenue. – The Town of  
4 Cramerton shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the  
5 Cramerton Tourism Development Authority. The Authority shall use at least two-thirds of the  
6 funds remitted to it under this subsection to promote travel and tourism in Cramerton and shall  
7 use the remainder for tourism-related expenditures.

8 **SECTION 2.2.** Tourism Development Authority. – (a) Appointment and  
9 Membership. – When the Town Council adopts a resolution levying a room occupancy tax  
10 under this act, it shall also adopt a resolution creating the Cramerton Tourism Development  
11 Authority, which shall be a public authority under the Local Government Budget and Fiscal  
12 Control Act. The resolution shall provide for the membership of the Authority, including the  
13 members' terms of office, and for the filling of vacancies on the Authority. At least one-third of  
14 the members shall be individuals who are affiliated with businesses that collect the tax in the  
15 town, and at least one-half of the members shall be individuals who are currently active in the  
16 promotion of travel and tourism in the town. The Cramerton Town Council shall designate one  
17 member of the Authority as chair and shall determine the compensation, if any, to be paid to  
18 members of the Authority.

19 The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
20 govern its meetings. The Finance Officer for Cramerton shall be the ex officio finance officer  
21 of the Authority.

22 **SECTION 2.2.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
23 levied under this act for the purposes provided in Section 1 of this act. The Authority shall  
24 promote travel, tourism, and conventions in the town, sponsor tourist-related events and  
25 activities in the town, and finance tourist-related capital projects in the town.

26 **SECTION 2.2.(c)** Reports. – The Authority shall report quarterly and at the close  
27 of the fiscal year to the Cramerton Town Council on its receipts and expenditures for the  
28 preceding quarter and for the year in such detail as the Town Council may require.

29 **PART III. LOWELL OCCUPANCY TAX.**

30 **SECTION 3.1.** Occupancy tax. – (a) Authorization and Scope. – The Lowell City  
31 Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts  
32 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,  
33 inn, tourist camp, or similar place within the city that is subject to sales tax imposed by the  
34 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax  
35 does not apply to accommodations furnished by nonprofit charitable, educational, or religious  
36 organizations when furnished in furtherance of their nonprofit purpose.

37 **SECTION 3.1.(b)** Administration. – A tax levied under this section shall be levied,  
38 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
39 G.S. 160A-215 apply to a tax levied under this section.

40 **SECTION 3.1.(c)** Definitions. – The following definitions apply in this act:

- 41 (1) Net proceeds. – Gross proceeds less the cost to the city of administering and  
42 collecting the tax, as determined by the finance officer, not to exceed three  
43 percent (3%) of the first five hundred thousand dollars (\$500,000) of gross  
44 proceeds collected each year and one percent (1%) of the remaining gross  
45 proceeds collected each year.
- 46 (2) Promote travel and tourism. – To advertise or market an area or activity,  
47 publish and distribute pamphlets and other materials, conduct market  
48 research, or engage in similar promotional activities that attract tourists or  
49 business travelers to the area. The term includes administrative expenses  
50 incurred in engaging in the listed activities.

- 1 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
2 Lowell Tourism Development Authority, are designed to increase the use of  
3 lodging facilities, meeting facilities, or convention facilities in the city or to  
4 attract tourists or business travelers to the city. The term includes  
5 tourism-related capital expenditures.

6 **SECTION 3.1.(d)** Distribution and Use of Tax Revenue. – The City of Lowell  
7 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Lowell Tourism  
8 Development Authority. The Authority shall use at least two-thirds of the funds remitted to it  
9 under this subsection to promote travel and tourism in Lowell and shall use the remainder for  
10 tourism-related expenditures.

11 **SECTION 3.2.** Tourism Development Authority. – (a) Appointment and  
12 Membership. – When the City Council adopts a resolution levying a room occupancy tax under  
13 this act, it shall also adopt a resolution creating the Lowell Tourism Development Authority,  
14 which shall be a public authority under the Local Government Budget and Fiscal Control Act.  
15 The resolution shall provide for the membership of the Authority, including the members' terms  
16 of office, and for the filling of vacancies on the Authority. At least one-third of the members  
17 shall be individuals who are affiliated with businesses that collect the tax in the city, and at  
18 least one-half of the members shall be individuals who are currently active in the promotion of  
19 travel and tourism in the city. The Lowell City Council shall designate one member of the  
20 Authority as chair and shall determine the compensation, if any, to be paid to members of the  
21 Authority.

22 The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
23 govern its meetings. The Finance Officer for Lowell shall be the ex officio finance officer of  
24 the Authority.

25 **SECTION 3.2.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
26 levied under this act for the purposes provided in Section 1 of this act. The Authority shall  
27 promote travel, tourism, and conventions in the city, sponsor tourist-related events and  
28 activities in the city, and finance tourist-related capital projects in the city.

29 **SECTION 3.2.(c)** Reports. – The Authority shall report quarterly and at the close  
30 of the fiscal year to the Lowell City Council on its receipts and expenditures for the preceding  
31 quarter and for the year in such detail as the City Council may require.

#### 32 **PART IV. MCADENVILLE OCCUPANCY TAX.**

33 **SECTION 4.1.** Occupancy tax. – (a) Authorization and Scope. – The McAdenville  
34 Town Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts  
35 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,  
36 inn, tourist camp, or similar place within the town that is subject to sales tax imposed by the  
37 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax  
38 does not apply to accommodations furnished by nonprofit charitable, educational, or religious  
39 organizations when furnished in furtherance of their nonprofit purpose.

40 **SECTION 4.1.(b)** Administration. – A tax levied under this section shall be levied,  
41 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
42 G.S. 160A-215 apply to a tax levied under this section.

43 **SECTION 4.1.(c)** Definitions. – The following definitions apply in this act:

- 44 (1) Net proceeds. – Gross proceeds less the cost to the town of administering  
45 and collecting the tax, as determined by the finance officer, not to exceed  
46 three percent (3%) of the first five hundred thousand dollars (\$500,000) of  
47 gross proceeds collected each year and one percent (1%) of the remaining  
48 gross proceeds collected each year.
- 49 (2) Promote travel and tourism. – To advertise or market an area or activity,  
50 publish and distribute pamphlets and other materials, conduct market  
51 research, or engage in similar promotional activities that attract tourists or

1 business travelers to the area. The term includes administrative expenses  
2 incurred in engaging in the listed activities.

- 3 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
4 McAdenville Tourism Development Authority, are designed to increase the  
5 use of lodging facilities, meeting facilities, or convention facilities in the  
6 town or to attract tourists or business travelers to the town. The term  
7 includes tourism-related capital expenditures.

8 **SECTION 4.1.(d)** Distribution and Use of Tax Revenue. – The Town of  
9 McAdenville shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the  
10 McAdenville Tourism Development Authority. The Authority shall use at least two-thirds of  
11 the funds remitted to it under this subsection to promote travel and tourism in McAdenville and  
12 shall use the remainder for tourism-related expenditures.

13 **SECTION 4.2.** Tourism Development Authority. – (a) Appointment and  
14 Membership. – When the Town Council adopts a resolution levying a room occupancy tax  
15 under this act, it shall also adopt a resolution creating the McAdenville Tourism Development  
16 Authority, which shall be a public authority under the Local Government Budget and Fiscal  
17 Control Act. The resolution shall provide for the membership of the Authority, including the  
18 members' terms of office, and for the filling of vacancies on the Authority. At least one-third of  
19 the members shall be individuals who are affiliated with businesses that collect the tax in the  
20 town, and at least one-half of the members shall be individuals who are currently active in the  
21 promotion of travel and tourism in the town. The McAdenville Town Council shall designate  
22 one member of the Authority as chair and shall determine the compensation, if any, to be paid  
23 to members of the Authority.

24 The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
25 govern its meetings. The Finance Officer for McAdenville shall be the ex officio finance  
26 officer of the Authority.

27 **SECTION 4.2.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
28 levied under this act for the purposes provided in Section 1 of this act. The Authority shall  
29 promote travel, tourism, and conventions in the town, sponsor tourist-related events and  
30 activities in the town, and finance tourist-related capital projects in the town.

31 **SECTION 4.2.(c)** Reports. – The Authority shall report quarterly and at the close  
32 of the fiscal year to the McAdenville Town Council on its receipts and expenditures for the  
33 preceding quarter and for the year in such detail as the Town Council may require.

#### 34 **PART V. MOUNT HOLLY OCCUPANCY TAX.**

35 **SECTION 5.1.** Occupancy tax. – (a) Authorization and Scope. – The Mount Holly  
36 City Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts  
37 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,  
38 inn, tourist camp, or similar place within the city that is subject to sales tax imposed by the  
39 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax  
40 does not apply to accommodations furnished by nonprofit charitable, educational, or religious  
41 organizations when furnished in furtherance of their nonprofit purpose.

42 **SECTION 5.1.(b)** Administration. – A tax levied under this section shall be levied,  
43 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
44 G.S. 160A-215 apply to a tax levied under this section.

45 **SECTION 5.1.(c)** Definitions. – The following definitions apply in this act:

- 46 (1) Net proceeds. – Gross proceeds less the cost to the city of administering and  
47 collecting the tax, as determined by the finance officer, not to exceed three  
48 percent (3%) of the first five hundred thousand dollars (\$500,000) of gross  
49 proceeds collected each year and one percent (1%) of the remaining gross  
50 proceeds collected each year.

1 (2) Promote travel and tourism. – To advertise or market an area or activity,  
2 publish and distribute pamphlets and other materials, conduct market  
3 research, or engage in similar promotional activities that attract tourists or  
4 business travelers to the area. The term includes administrative expenses  
5 incurred in engaging in the listed activities.

6 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
7 Mount Holly Tourism Development Authority, are designed to increase the  
8 use of lodging facilities, meeting facilities, or convention facilities in the city  
9 or to attract tourists or business travelers to the city. The term includes  
10 tourism-related capital expenditures.

11 **SECTION 5.1.(d)** Distribution and Use of Tax Revenue. – The City of Mount  
12 Holly shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Mount  
13 Holly Tourism Development Authority. The Authority shall use at least two-thirds of the funds  
14 remitted to it under this subsection to promote travel and tourism in Mount Holly and shall use  
15 the remainder for tourism-related expenditures.

16 **SECTION 5.2.** Tourism Development Authority. – (a) Appointment and  
17 Membership. – When the City Council adopts a resolution levying a room occupancy tax under  
18 this act, it shall also adopt a resolution creating the Mount Holly Tourism Development  
19 Authority, which shall be a public authority under the Local Government Budget and Fiscal  
20 Control Act. The resolution shall provide for the membership of the Authority, including the  
21 members' terms of office, and for the filling of vacancies on the Authority. At least one-third of  
22 the members shall be individuals who are affiliated with businesses that collect the tax in the  
23 city, and at least one-half of the members shall be individuals who are currently active in the  
24 promotion of travel and tourism in the city. The Mount Holly City Council shall designate one  
25 member of the Authority as chair and shall determine the compensation, if any, to be paid to  
26 members of the Authority.

27 The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
28 govern its meetings. The Finance Officer for Mount Holly shall be the ex officio finance officer  
29 of the Authority.

30 **SECTION 5.2.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
31 levied under this act for the purposes provided in Section 1 of this act. The Authority shall  
32 promote travel, tourism, and conventions in the city, sponsor tourist-related events and  
33 activities in the city, and finance tourist-related capital projects in the city.

34 **SECTION 5.2.(c)** Reports. – The Authority shall report quarterly and at the close  
35 of the fiscal year to the Mount Holly City Council on its receipts and expenditures for the  
36 preceding quarter and for the year in such detail as the City Council may require.

## 37 **PART VI. RANLO OCCUPANCY TAX.**

38 **SECTION 6.1.** Occupancy tax. – (a) Authorization and Scope. – The Ranlo Town  
39 Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts  
40 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,  
41 inn, tourist camp, or similar place within the town that is subject to sales tax imposed by the  
42 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax  
43 does not apply to accommodations furnished by nonprofit charitable, educational, or religious  
44 organizations when furnished in furtherance of their nonprofit purpose.

45 **SECTION 6.1.(b)** Administration. – A tax levied under this section shall be levied,  
46 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
47 G.S. 160A-215 apply to a tax levied under this section.

48 **SECTION 6.1.(c)** Definitions. – The following definitions apply in this act:

49 (1) Net proceeds. – Gross proceeds less the cost to the town of administering  
50 and collecting the tax, as determined by the finance officer, not to exceed  
51 three percent (3%) of the first five hundred thousand dollars (\$500,000) of

1 gross proceeds collected each year and one percent (1%) of the remaining  
2 gross proceeds collected each year.

3 (2) Promote travel and tourism. – To advertise or market an area or activity,  
4 publish and distribute pamphlets and other materials, conduct market  
5 research, or engage in similar promotional activities that attract tourists or  
6 business travelers to the area. The term includes administrative expenses  
7 incurred in engaging in the listed activities.

8 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
9 Ranlo Tourism Development Authority, are designed to increase the use of  
10 lodging facilities, meeting facilities, or convention facilities in the town or to  
11 attract tourists or business travelers to the town. The term includes  
12 tourism-related capital expenditures.

13 **SECTION 6.1.(d)** Distribution and Use of Tax Revenue. – The Town of Ranlo  
14 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Ranlo Tourism  
15 Development Authority. The Authority shall use at least two-thirds of the funds remitted to it  
16 under this subsection to promote travel and tourism in Ranlo and shall use the remainder for  
17 tourism-related expenditures.

18 **SECTION 6.2.** Tourism Development Authority. – (a) Appointment and  
19 Membership. – When the Town Council adopts a resolution levying a room occupancy tax  
20 under this act, it shall also adopt a resolution creating the Ranlo Tourism Development  
21 Authority, which shall be a public authority under the Local Government Budget and Fiscal  
22 Control Act. The resolution shall provide for the membership of the Authority, including the  
23 members' terms of office, and for the filling of vacancies on the Authority. At least one-third of  
24 the members shall be individuals who are affiliated with businesses that collect the tax in the  
25 town, and at least one-half of the members shall be individuals who are currently active in the  
26 promotion of travel and tourism in the town. The Ranlo Town Council shall designate one  
27 member of the Authority as chair and shall determine the compensation, if any, to be paid to  
28 members of the Authority.

29 The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
30 govern its meetings. The Finance Officer for Ranlo shall be the ex officio finance officer of the  
31 Authority.

32 **SECTION 6.2.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
33 levied under this act for the purposes provided in Section 1 of this act. The Authority shall  
34 promote travel, tourism, and conventions in the town, sponsor tourist-related events and  
35 activities in the town, and finance tourist-related capital projects in the town.

36 **SECTION 6.2.(c)** Reports. – The Authority shall report quarterly and at the close  
37 of the fiscal year to the Ranlo Town Council on its receipts and expenditures for the preceding  
38 quarter and for the year in such detail as the Town Council may require.

## 39 **PART VII. UNIFORM PROVISIONS.**

40 **SECTION 7.** G.S. 160A-215(g) reads as rewritten:

41 "(g) This section applies only to Beech Mountain District W, to the Cities of Belmont,  
42 ~~Elizabeth City,~~ Eden, Elizabeth City, Gastonia, Goldsboro, Greensboro, High Point,  
43 Jacksonville, Kings Mountain, Lexington, Lincolnton, Lowell, Lumberton, Monroe, Mount  
44 Airy, Mount Holly, Reidsville, Roanoke Rapids, Shelby, Statesville, Washington, and  
45 Wilmington, to the Towns of Ahoskie, Beech Mountain, Benson, Blowing Rock, Boiling  
46 Springs, Burgaw, Carolina Beach, Carrboro, Cramerton, Dallas, Dobson, Elkin, Franklin,  
47 Jonesville, Kenly, Kure Beach, Leland, McAdenville, Mooresville, North Topsail Beach, Pilot  
48 Mountain, Ranlo, Selma, Smithfield, St. Pauls, Troutman, Tryon, West Jefferson, Wilkesboro,  
49 Wrightsville Beach, Yadkinville, and Yanceyville, and to the municipalities in Avery and  
50 Brunswick Counties."

## 51 **PART VIII. EFFECTIVE DATE.**

1

**SECTION 8.** This act is effective when it becomes law.