

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

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**SENATE BILL 1298*
PROPOSED HOUSE COMMITTEE SUBSTITUTE S1298-PCS85376-SVx-76**

Short Title: Various Local Occupancy Taxes.

(Local)

Sponsors:

Referred to:

May 20, 2010

A BILL TO BE ENTITLED

1 AN ACT TO AUTHORIZE THE TOWN OF PEMBROKE TO LEVY A THREE PERCENT
2 ROOM OCCUPANCY TAX; TO AUTHORIZE CERTAIN TOWNS IN DAVIE
3 COUNTY TO LEVY A THREE PERCENT ROOM OCCUPANCY TAX; TO
4 AUTHORIZE MONTGOMERY AND ANSON COUNTIES TO EACH LEVY AN
5 ADDITIONAL THREE PERCENT ROOM OCCUPANCY TAX; TO AUTHORIZE
6 DARE COUNTY TO LEVY AN ADDITIONAL ONE PERCENT OCCUPANCY TAX;
7 AND TO CREATE A SPECIAL TAXING DISTRICT MADE UP OF THE
8 UNINCORPORATED AREAS OF WILKES COUNTY AND TO AUTHORIZE THE
9 SPECIAL TAXING DISTRICT IN WILKES COUNTY TO LEVY UP TO A SIX
10 PERCENT ROOM OCCUPANCY TAX.
11

12 The General Assembly of North Carolina enacts:

13
14 **TOWN OF PEMBROKE OCCUPANCY TAX**

15 **SECTION 1.** Occupancy tax. – (a) Authorization and Scope. – The Town Council
16 of the Town of Pembroke may levy a room occupancy tax of up to three percent (3%) of the
17 gross receipts derived from the rental of any room, lodging, or accommodation furnished by a
18 hotel, motel, inn, tourist camp, or similar place within the town that is subject to sales tax
19 imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local
20 sales tax. This tax does not apply to accommodations furnished by nonprofit charitable,
21 educational, or religious organizations when furnished in furtherance of their nonprofit
22 purpose.

23 **SECTION 1.(b)** Administration. – A tax levied under this section shall be levied,
24 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in
25 G.S. 160A-215 apply to a tax levied under this section.

26 **SECTION 1.(c)** Distribution and Use of Tax Revenue. – The Town of Pembroke
27 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Pembroke
28 Tourism Development Authority. The Authority shall use at least two-thirds of the funds
29 remitted to it under this subsection to promote travel and tourism in the Town of Pembroke and
30 shall use the remainder for tourism-related expenditures.

31 The following definitions apply in this section:

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



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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 Pembroke Tourism Development Authority, are designed to increase the use
10 of lodging facilities, meeting facilities, or convention facilities in the town or
11 to attract tourists or business travelers to the town. The term includes
12 tourism-related capital expenditures.

13 **SECTION 1.(d)** Tourism Development Authority. – Appointment and
14 Membership. – When the Town Council adopts a resolution levying a room occupancy tax
15 under this section, it shall also adopt a resolution creating the Pembroke 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 Town Council shall designate one member of
22 the Authority as chair and shall determine the compensation, if any, to be paid to members of
23 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 the Town of Pembroke shall be the ex officio
26 finance officer of the Authority.

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

31 **SECTION 1.(f)** Reports. – The Authority shall report quarterly and at the close of
32 the fiscal year to the Pembroke Town Council on its receipts and expenditures for the preceding
33 quarter and for the year in such detail as the Town Council may require.

34 **MOCKSVILLE OCCUPANCY TAX**

35 **SECTION 2.** Occupancy tax. – (a) Authorization and Scope. – The Board of
36 Commissioners of the Town of Mocksville may levy a room occupancy tax of up to three
37 percent (3%) of the gross receipts derived from the rental of any room, lodging, or
38 accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the town
39 that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in
40 addition to any State or local sales tax. This tax does not apply to accommodations furnished by
41 nonprofit charitable, educational, or religious organizations when furnished in furtherance of
42 their nonprofit purpose.

43 **SECTION 2.(b)** Administration. – A tax levied under this section shall be levied,
44 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in
45 G.S. 160A-215 apply to a tax levied under this section.

46 **SECTION 2.(c)** Distribution and Use of Tax Revenue. – The Town of Mocksville
47 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Mocksville
48 Tourism Development Authority. The Authority shall use at least two-thirds of the funds
49 remitted to it under this subsection to promote travel and tourism in the Town of Mocksville
50 and shall use the remainder for tourism-related expenditures.
51

1 The following definitions apply in this section:

- 2 (1) Net proceeds. – Gross proceeds less the cost to the town of administering
3 and collecting the tax, as determined by the finance officer, not to exceed
4 three percent (3%) of the first five hundred thousand dollars (\$500,000) of
5 gross proceeds collected each year and one percent (1%) of the remaining
6 gross proceeds collected each year.
- 7 (2) Promote travel and tourism. – To advertise or market an area or activity,
8 publish and distribute pamphlets and other materials, conduct market
9 research, or engage in similar promotional activities that attract tourists or
10 business travelers to the area; the term includes administrative expenses
11 incurred in engaging in the listed activities.
- 12 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the
13 Mocksville Tourism Development Authority, are designed to increase the
14 use of lodging facilities, meeting facilities, or convention facilities in the
15 town or to attract tourists or business travelers to the town. The term
16 includes tourism-related capital expenditures.

17 **SECTION 2.(d)** Tourism Development Authority. – Appointment and
18 Membership. – When the Board of Commissioners adopts a resolution levying a room
19 occupancy tax under this section, it shall also adopt a resolution creating the Mocksville
20 Tourism Development Authority, which shall be a public authority under the Local
21 Government Budget and Fiscal Control Act. The resolution shall provide for the membership of
22 the Authority, including the members' terms of office, and for the filling of vacancies on the
23 Authority. At least one-third of the members shall be individuals who are affiliated with
24 businesses that collect the tax in the town, and at least one-half of the members shall be
25 individuals who are currently active in the promotion of travel and tourism in the town. The
26 Board of Commissioners shall designate one member of the Authority as chair and shall
27 determine the compensation, if any, to be paid to members of the Authority.

28 The Authority shall meet at the call of the chair and shall adopt rules of procedure to
29 govern its meetings. The finance officer for the Town of Mocksville shall be the ex officio
30 finance officer of the Authority.

31 **SECTION 2.(e)** Duties. – The Authority shall expend the net proceeds of the tax
32 levied under this section for the purposes provided in subsection (c) of this section. The
33 Authority shall promote travel, tourism, and conventions in the town, sponsor tourist-related
34 events and activities in the town, and finance tourist-related capital projects in the town.

35 **SECTION 2.(f)** Reports. – The Authority shall report quarterly and at the close of
36 the fiscal year to the Board of Commissioners of the Town of Mocksville on its receipts and
37 expenditures for the preceding quarter and for the year in such detail as the Board of
38 Commissioners may require.

39 **BERMUDA RUN OCCUPANCY TAX**

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

47 **SECTION 3.(b)** Administration. – A tax levied under this section shall be levied,
48 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in
49 G.S. 160A-215 apply to a tax levied under this section.
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1 **SECTION 3.(c)** Distribution and Use of Tax Revenue. – The Town of Bermuda
2 Run shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Bermuda Run
3 Tourism Development Authority. The Authority shall use at least two-thirds of the funds
4 remitted to it under this subsection to promote travel and tourism in the Town of Bermuda Run
5 and shall use the remainder for tourism-related expenditures.

6 The following definitions apply in this section:

- 7 (1) Net proceeds. – Gross proceeds less the cost to the town of administering
8 and collecting the tax, as determined by the finance officer, not to exceed
9 three percent (3%) of the first five hundred thousand dollars (\$500,000) of
10 gross proceeds collected each year and one percent (1%) of the remaining
11 gross proceeds collected each year.
- 12 (2) Promote travel and tourism. – To advertise or market an area or activity,
13 publish and distribute pamphlets and other materials, conduct market
14 research, or engage in similar promotional activities that attract tourists or
15 business travelers to the area; the term includes administrative expenses
16 incurred in engaging in the listed activities.
- 17 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the
18 Bermuda Run Tourism Development Authority, are designed to increase the
19 use of lodging facilities, meeting facilities, or convention facilities in the
20 town or to attract tourists or business travelers to the town. The term
21 includes tourism-related capital expenditures.

22 **SECTION 3.(d)** Tourism Development Authority. – Appointment and
23 Membership. – When the Town Council adopts a resolution levying a room occupancy tax
24 under this section, it shall also adopt a resolution creating the Bermuda Run Tourism
25 Development Authority, which shall be a public authority under the Local Government Budget
26 and Fiscal Control Act. The resolution shall provide for the membership of the Authority,
27 including the members' terms of office, and for the filling of vacancies on the Authority. At
28 least one-third of the members shall be individuals who are affiliated with businesses that
29 collect the tax in the town, and at least one-half of the members shall be individuals who are
30 currently active in the promotion of travel and tourism in the town. The Town Council shall
31 designate one member of the Authority as chair and shall determine the compensation, if any,
32 to be paid to members of the Authority.

33 The Authority shall meet at the call of the chair and shall adopt rules of procedure to
34 govern its meetings. The finance officer for the Town of Bermuda Run shall be the ex officio
35 finance officer of the Authority.

36 **SECTION 3.(e)** Duties. – The Authority shall expend the net proceeds of the tax
37 levied under this section for the purposes provided in subsection (c) of this section. The
38 Authority shall promote travel, tourism, and conventions in the town, sponsor tourist-related
39 events and activities in the town, and finance tourist-related capital projects in the town.

40 **SECTION 3.(f)** Reports. – The Authority shall report quarterly and at the close of
41 the fiscal year to the Bermuda Run Town Council on its receipts and expenditures for the
42 preceding quarter and for the year in such detail as the Town Council may require.

43 44 **COOLEEMEE OCCUPANCY TAX**

45 **SECTION 4.** Occupancy tax. – (a) Authorization and Scope. – The Board of
46 Commissioners of the Town of Cooleemee may levy a room occupancy tax of up to three
47 percent (3%) of the gross receipts derived from the rental of any room, lodging, or
48 accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the town
49 that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in
50 addition to any State or local sales tax. This tax does not apply to accommodations furnished by

1 nonprofit charitable, educational, or religious organizations when furnished in furtherance of
2 their nonprofit purpose.

3 **SECTION 4.(b)** Administration. – A tax levied under this section shall be levied,
4 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in
5 G.S. 160A-215 apply to a tax levied under this section.

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

11 The following definitions apply in this section:

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

27 **SECTION 4.(d)** Tourism Development Authority. – Appointment and
28 Membership. – When the Board of Commissioners adopts a resolution levying a room
29 occupancy tax under this section, it shall also adopt a resolution creating the Cooleemee
30 Tourism Development Authority, which shall be a public authority under the Local
31 Government Budget and Fiscal Control Act. The resolution shall provide for the membership of
32 the Authority, including the members' terms of office, and for the filling of vacancies on the
33 Authority. At least one-third of the members shall be individuals who are affiliated with
34 businesses that collect the tax in the town, and at least one-half of the members shall be
35 individuals who are currently active in the promotion of travel and tourism in the town. The
36 Board of Commissioners shall designate one member of the Authority as chair and shall
37 determine the compensation, if any, to be paid to members of the Authority.

38 The Authority shall meet at the call of the chair and shall adopt rules of procedure to
39 govern its meetings. The finance officer for the Town of Cooleemee shall be the ex officio
40 finance officer of the Authority.

41 **SECTION 4.(e)** Duties. – The Authority shall expend the net proceeds of the tax
42 levied under this section for the purposes provided in subsection (c) of this section. The
43 Authority shall promote travel, tourism, and conventions in the town, sponsor tourist-related
44 events and activities in the town, and finance tourist-related capital projects in the town.

45 **SECTION 4.(f)** Reports. – The Authority shall report quarterly and at the close of
46 the fiscal year to the Cooleemee Board of Commissioners on its receipts and expenditures for
47 the preceding quarter and for the year in such detail as the Board of Commissioners may
48 require.

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50 **MONTGOMERY COUNTY OCCUPANCY TAX**

1 **SECTION 5.** Section 4 of S.L. 2001-434 is amended by adding a new subsection
2 to read:

3 "(a1) Authorization of Additional Tax. – In addition to the tax authorized by subsection
4 (a) of this section, the Montgomery County Board of Commissioners may levy an additional
5 room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of
6 accommodations taxable under subsection (a) of this section. The levy, collection,
7 administration, and repeal of the tax authorized by this subsection shall be in accordance with
8 the provisions of this section. Montgomery County may not levy a tax under this subsection
9 unless it also levies the tax authorized under subsection (a) of this section."

10 11 **ANSON COUNTY OCCUPANCY TAX**

12 **SECTION 6.** Section 2 of S.L. 2001-434 is amended by adding a new subsection
13 to read:

14 "(a1) Authorization of Additional Tax. – In addition to the tax authorized by subsection
15 (a) of this section, the Anson County Board of Commissioners may levy an additional room
16 occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of
17 accommodations taxable under subsection (a) of this section. The levy, collection,
18 administration, and repeal of the tax authorized by this subsection shall be in accordance with
19 the provisions of this section. Anson County may not levy a tax under this subsection unless it
20 also levies the tax authorized under subsection (a) of this section."

21 22 **DARE COUNTY OCCUPANCY TAX**

23 **SECTION 7.** Chapter 449 of the 1985 Session Laws, as amended by Chapters 177
24 and 906 of the 1991 Session Laws and Part VII of S.L. 2001-439, is amended by adding a new
25 section to read:

26 "Sec. 3.2. Second Supplemental Occupancy Tax. – In addition to the taxes authorized by
27 Sections 1, 3, and 3.1 of this act, the Dare County Board of Commissioners may levy a room
28 occupancy and tourism development tax of one percent (1%) of the gross receipts derived from
29 the rental of accommodations taxable under Section 1 of this act. The county may not levy a tax
30 under this section unless it also levies the taxes under Sections 1, 3, and 3.1 of this act. The
31 levy, collection, administration, and repeal of the tax authorized by this section shall be in
32 accordance with Section 1 of this act. The county shall use the net proceeds of the tax levied
33 under this section for beach nourishment."

34 35 **WILKES COUNTY OCCUPANCY TAX**

36 **SECTION 8.** Wilkes County District K Created. – Wilkes County District K is
37 created as a taxing district. Its jurisdiction consists of that part of Wilkes County that is located
38 outside of the incorporated areas within the County. Wilkes County District K is a body politic
39 and corporate and has the power to carry out the provisions of this act. The Wilkes County
40 Board of Commissioners shall serve ex officio as the governing body of the district, and the
41 officers of the County shall serve as the officers of the governing body of the district. A simple
42 majority of the governing body constitutes a quorum, and approval by a majority of those
43 present is sufficient to determine any matter before the governing body, if a quorum is present.

44 **SECTION 9.** Occupancy Tax. – (a) Authorization and Scope. – The governing
45 body of Wilkes County District K may levy a room occupancy tax of up to six percent (6%) of
46 the gross receipts derived from the rental of any room, lodging, or accommodation furnished by
47 a hotel, motel, inn, tourist camp, or similar place within the district that is subject to sales tax
48 imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local
49 sales tax. This tax does not apply to accommodations furnished by nonprofit charitable,
50 educational, or religious organizations when furnished in furtherance of their nonprofit
51 purpose.

1 **SECTION 9.(b)** Administration. – A tax levied under this section shall be levied,
2 administered, collected, and repealed as provided in G.S. 153A-155 as if Wilkes County
3 District K were a county. The penalties provided in G.S. 153A-155 apply to a tax levied under
4 this section.

5 **SECTION 9.(c)** Definitions. – The following definitions apply in this section:

- 6 (1) Net proceeds. – Gross proceeds less the cost to the district of administering
7 and collecting the tax, as determined by the finance officer, not to exceed
8 three percent (3%) of the first five hundred thousand dollars (\$500,000) of
9 gross proceeds collected each year and one percent (1%) of the remaining
10 gross receipts collected each year.
- 11 (2) Promote travel and tourism. – To advertise or market an area or activity,
12 publish and distribute pamphlets and other materials, conduct market
13 research, or engage in similar promotional activities that attract tourists or
14 business travelers to the area. The term includes administrative expenses
15 incurred in engaging in the listed activities.
- 16 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the
17 Tourism Development Authority, are designed to increase the use of lodging
18 facilities, meeting facilities, or convention facilities in the district or to
19 attract tourists or business travelers to the district. The term includes
20 tourism-related capital expenditures.

21 **SECTION 9.(d)** Distribution and Use of Tax Revenue. – Wilkes County District K
22 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Wilkes County
23 District K Tourism Development Authority. The Authority shall use at least two-thirds of the
24 proceeds remitted to it to promote travel and tourism in Wilkes County District K and shall use
25 the remainder for tourism-related expenditures. In accordance with the North Carolina
26 Constitution and the United States Constitution, the tax proceeds may be used only for the
27 direct benefit of the jurisdiction of Wilkes County District K. None of the proceeds may be
28 used to promote travel or tourism in areas within Wilkes County that are outside of the district
29 or for tourism-related expenditures in the County that are outside of the district.

30 **SECTION 9.(e)** Wilkes County District K Tourism Development Authority. –
31 Appointment and Membership. – When the governing body of the district adopts a resolution
32 levying a room occupancy tax under this section, it shall also adopt a resolution creating the
33 Wilkes County District K Tourism Development Authority, which shall be a public authority
34 under the Local Government Budget and Fiscal Control Act. The resolution shall provide for
35 the membership of the Authority, including the members' terms of office, and for the filling of
36 vacancies on the Authority. At least one-third of the members must be individuals affiliated
37 with businesses that collect the tax in the district, and at least one-half of the members must be
38 individuals currently active in the promotion of travel and tourism in the district. The board of
39 commissioners shall designate one member of the Authority as chair and shall determine the
40 compensation, if any, to be paid to members of the Authority.

41 The Authority shall meet at the call of the chair and shall adopt rules of procedure to
42 govern its meetings. The Finance Officer for Wilkes County shall be the ex officio finance
43 officer of the Authority.

44 **SECTION 9.(f)** Duties. – The Authority shall expend the net proceeds of the tax
45 levied under this section for the purposes provided in subsection (d) of this section. The
46 Authority shall promote travel, tourism, and conventions in the district, sponsor tourist-related
47 events and activities in the district, and finance tourist-related capital projects in the district.

48 **SECTION 9.(g)** Reports. – The Authority shall report quarterly and at the close of
49 the fiscal year to the governing body of the district on its receipts and expenditures for the
50 preceding quarter and for the year in such detail as the governing body of the district may
51 require.

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UNIFORM ADMINISTRATIVE PROVISIONS

SECTION 10. G.S. 153A-155(g) reads as rewritten:

"(g) This section applies only to Alleghany, Anson, Brunswick, Buncombe, Burke, Cabarrus, Camden, Carteret, Caswell, Chatham, Cherokee, Chowan, Clay, Craven, Cumberland, Currituck, Dare, Davie, Duplin, Durham, Forsyth, Franklin, Granville, Halifax, Haywood, Madison, Martin, McDowell, Montgomery, Nash, New Hanover, New Hanover County District U, Northampton, Pasquotank, Pender, Perquimans, Person, Randolph, Richmond, Rockingham, Rowan, Sampson, Scotland, Stanly, Swain, Transylvania, Tyrrell, Vance, Washington, and Wilson Counties, to Surry County District S, to Watauga County District U, to Wilkes County District K, to Yadkin County District Y, and to the Township of Averasboro in Harnett County and the Ocracoke Township Taxing District."

SECTION 11. G.S. 160A-215(g) reads as rewritten:

"(g) This section applies only to Beech Mountain District W, to the Cities of Belmont, Conover, Eden, Elizabeth City, Gastonia, Goldsboro, Greensboro, Hickory, High Point, Jacksonville, Kings Mountain, Lenoir, Lexington, Lincolnton, Lowell, Lumberton, Monroe, Mount Airy, Mount Holly, Reidsville, Roanoke Rapids, Salisbury, Shelby, Statesville, Washington, and Wilmington, to the Towns of Ahsokie, Beech Mountain, Benson, Bermuda Run, Blowing Rock, Boiling Springs, Boone, Burgaw, Carolina Beach, Carrboro, Cooleemee, Cramerton, Dallas, Dobson, Elkin, Franklin, Jonesville, Kenly, Kure Beach, Leland, McAdenville, Mocksville, Mooresville, North Topsail Beach, Pembroke, Pilot Mountain, Ranlo, Selma, Smithfield, St. Pauls, Troutman, Tryon, West Jefferson, Wilkesboro, Wrightsville Beach, Yadkinville, and Yanceyville, and to the municipalities in Avery and Brunswick Counties."

EFFECTIVE DATE

SECTION 12. This act is effective when it becomes law.