

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

H.B. 87  
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HOUSE PRINCIPAL CLERK

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HOUSE DRH30036-MCx-37 (02/01)

Short Title: Lenoir County Local Option Sales Tax. (Local)

Sponsors: Representative G. Graham.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO AUTHORIZE LENOIR COUNTY TO LEVY THE ONE-QUARTER CENT  
3 COUNTY SALES AND USE TAX BY RESOLUTION.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. This act applies to Lenoir County only.

6 SECTION 2. Article 46 of Subchapter VIII of Chapter 105 of the General Statutes  
7 reads as rewritten:

8 "Article 46.

9 "One-Quarter Cent (1/4¢) County Sales and Use Tax.

10 "§ 105-535. Short title.

11 This Article is the One-Quarter Cent (1/4¢) County Sales and Use Tax Act.

12 "§ 105-536. Limitations.

13 This Article applies only to counties that levy the first one-cent (1¢) sales and use tax under  
14 Article 39 of this Chapter or under Chapter 1096 of the 1967 Session Laws, the first one-half  
15 cent (1/2¢) local sales and use tax under Article 40 of this Chapter, and the second one-half  
16 cent (1/2¢) local sales and use tax under Article 42 of this Chapter.

17 "§ 105-537. Levy.

18 (a) Authority.—~~If the majority of those voting in a referendum held pursuant to this~~  
19 ~~Article vote for the levy of the tax, the~~ A board of county commissioners may, by resolution  
20 and after 10 days' public notice, levy a local sales and use tax at a rate of one-quarter  
21 percent (0.25%). Before adopting a resolution under this Article, the board of commissioners  
22 must give at least 10 days' public notice of its intent to adopt the resolution and must hold a  
23 public hearing on the issue of adopting the resolution.

24 (b) Vote.—~~The board of county commissioners may direct the county board of~~  
25 ~~elections to conduct an advisory referendum on the question of whether to levy a local sales~~  
26 ~~and use tax in the county as provided in this Article. The election shall be held on a date jointly~~  
27 ~~agreed upon by the board of county commissioners and the board of elections and shall be held~~  
28 ~~in accordance with the procedures of G.S. 163-287.~~

29 (c) Ballot Question.—~~The form of the question to be presented on a ballot for a special~~  
30 ~~election concerning the levy of the tax authorized by this Article shall be:~~

31 "[ ] FOR [ ] AGAINST

32 Local sales and use tax at the rate of one quarter percent (0.25%) in addition to all  
33 other State and local sales and use taxes."

34 (d) Limitation.—~~A tax levied under this Article may not be in effect in a county at the~~  
35 ~~same time as a tax levied under Article 60 of this Chapter.~~



1 "§ 105-538. Administration of taxes.

2 Except as provided in this Article, the adoption, levy, collection, administration, and repeal  
3 of these additional taxes must be in accordance with Article 39 of this Chapter. G.S. 105-468.1  
4 is an administrative provision that applies to this Article. A tax levied under this Article does  
5 not apply to the sales price of food that is exempt from tax pursuant to G.S. 105-164.13B or to  
6 the sales price of a bundled transaction taxable pursuant to G.S. 105-467(a)(5a). The Secretary  
7 shall not divide the amount allocated to a county between the county and the municipalities  
8 within the county."

9 **SECTION 3.** This act is effective when it becomes law. This act does not affect the  
10 rights or liabilities of the State, a county, a taxpayer, or another person arising under a statute  
11 amended or repealed by this act before the effective date of its amendment or repeal; nor does it  
12 affect the right to any refund or credit of a tax that accrued under the amended or repealed  
13 statute before the effective date of its amendment or repeal.