

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

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SENATE BILL 136
PROPOSED COMMITTEE SUBSTITUTE S136-PCS75313-STx-50

Short Title: Graham Occupancy Tax Changes.

(Local)

Sponsors:

Referred to:

February 27, 2013

1 A BILL TO BE ENTITLED
2 AN ACT TO AMEND THE AUTHORITY OF GRAHAM COUNTY TO LEVY AN
3 OCCUPANCY TAX.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** Subsection 1(a) of Chapter 969 of the 1985 Session Laws (Regular
6 Session 1986), as it applies to Graham County, reads as rewritten:
7 "Occupancy Tax. (a) Authorization and Scope. The board of commissioners of a county
8 may by resolution, after not less than 10 days' public notice and after a public hearing held
9 pursuant thereto, levy a room occupancy tax of ~~three percent (3%)~~ six percent (6%) of the gross
10 receipts derived from the rental of any room, lodging, or similar accommodation furnished by a
11 hotel, motel, inn, or similar place within the county that is subject to sales tax imposed by the
12 State under G.S. 105-164.4(3). This tax is in addition to any State or local sales tax. This tax
13 does not apply to accommodations furnished by nonprofit charitable, educational, or religious
14 organizations."
15 **SECTION 2.** This act applies to Graham County only.
16 **SECTION 3.** This act is effective when it becomes law.

