Short Title: Mitchell County Occupancy Tax Revision. (Local)

Sponsors: Representative Greene.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO REMOVE REFERENCES TO NONPROFIT CHARITABLE, EDUCATIONAL, AND RELIGIOUS ORGANIZATIONS FOR OCCUPANCY TAX PURPOSES IN MITCHELL COUNTY.

The General Assembly of North Carolina enacts:

SECTION 1. Section 1 of Chapter 141 of the 1987 Session Laws reads as rewritten:

"Section 1. Occupancy tax. (a) Authorization and scope. The Mitchell County Board of Commissioners may by resolution, after not less than 10 days' public notice and after a public hearing held pursuant thereto, levy a room occupancy tax of three percent (3%) of the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, inn, or similar place within the county that is subject to sales tax imposed by the State under G.S. 105-164.4(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations.

...."

SECTION 2. This act is effective when it becomes law.