

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023

FILED SENATE  
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SENATE BILL DRS45017-SVxf-1

Short Title: Add'l Local Sales Tax/Sampson County. (Local)

Sponsors: Senator Jackson (Primary Sponsor).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE SAMPSON COUNTY BOARD OF COMMISSIONERS TO  
LEVY, BY RESOLUTION, AN ADDITIONAL LOCAL SALES AND USE TAX OF UP  
TO ONE PERCENT.

The General Assembly of North Carolina enacts:

**SECTION 1.** This act applies to Sampson County only.

**SECTION 2.** Levy of Additional Local Sales and Use Tax. – The board of  
commissioners may, after not less than 10 days' public notice and after a public hearing held  
pursuant thereto, by resolution, impose and levy a local sales and use tax at a rate of up to one  
percent (1%).

**SECTION 3.** Limitation. – A tax may be levied under this act only if the county  
levies the first one cent (1¢) local sales and use tax under Article 39 of Chapter 105 of the General  
Statutes, the first one-half cent (1/2¢) local sales and use tax under Article 40 of Chapter 105 of  
the General Statutes, the second one-half cent (1/2¢) local sales and use tax under Article 42 of  
Chapter 105 of the General Statutes, and the one-quarter cent (1/4¢) local sales and use tax under  
Article 46 of Chapter 105 of the General Statutes.

**SECTION 4.** Administration. – The Secretary shall, on a monthly basis, allocate to  
each taxing county the net proceeds of the tax levied under this act. If the Secretary collects taxes  
under this act in a month and the taxes cannot be identified as being attributable to a particular  
taxing county, the Secretary must allocate the net proceeds of these taxes among the taxing  
counties in proportion to the amount of taxes collected in each county under this act in that month.  
For purposes of this act, the term "net proceeds" has the same meaning as defined in  
G.S. 105-472.

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

**SECTION 5.** Use. – A county must use the net proceeds of a tax levied under this  
act only for a public purpose.

**SECTION 6.** This act is effective when it becomes law.

