

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 985  
HOUSE BILL 1595

AN ACT AUTHORIZING THE TOWN OF LONG BEACH TO LEVY AN  
OCCUPANCY TAX AND TO PROTECT CITY OCCUPANCY TAX RETURNS  
FROM DISCLOSURE.

The General Assembly of North Carolina enacts:

Section 1. Section 44 of Chapter 908 of the 1983 Session Laws is rewritten to read:

"Sec. 44. This Part applies only to the Towns of Long Beach, Ocean Isle Beach, and Topsail Beach, and to Surf City."

Sec. 2. Part IX of Chapter 908 of the 1983 Session Laws is amended by inserting a new section between Sections 43 and 44 to read:

"Sec. 43.1. A tax return filed with a city tax collector pursuant to this Part is not a public record as defined by G.S. 132-1 and may not be disclosed except as required by law. A person who unlawfully discloses a tax return filed pursuant to this Part is guilty of a misdemeanor and is punishable by a fine of not less than two hundred dollars (\$200.00) nor more than one thousand dollars (\$1,000), imprisonment, or both."

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 26th day of June, 1984.