

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 971  
HOUSE BILL 1692

AN ACT AUTHORIZING NEW HANOVER COUNTY TO LEVY AN ADDITIONAL ONE PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX, AND TO ADJUST THE DISTRIBUTION OF OCCUPANCY TAX REVENUE IN NEW HANOVER COUNTY.

The General Assembly of North Carolina enacts:

Section 1. Part VIII of Chapter 908 of the 1983 Session Laws, as amended by Chapter 987 of the 1983 Session Laws, 1984 Regular Session, and by Chapter 726 of the 1985 Session Laws, is amended as follows:

(1) by adding a new section to read:

"Sec. 36.1. Additional Tax. In addition to the tax authorized by Sections 31 and 32 of this Part, the New Hanover County Board of Commissioners may levy a room occupancy and tourism development tax of one percent (1%) of the gross receipts derived from the rental of accommodations taxable under those sections. The levy, collection, administration, and repeal of the tax authorized by this section, and the use of tax revenue from a tax levied under this section, shall be in accordance with Sections 31 through 36 of this Part. New Hanover County may not levy a tax under this section unless it also levies a tax under Sections 31 and 32 of this Part.";

(2) by deleting the phrase "Eighty percent (80%)" in Section 35(a)(1) and substituting the phrase "Seventy-five percent (75%)"; and

(3) by deleting the phrase "Twenty percent (20%)" in Section 35(a)(2) and substituting the phrase "Twenty-five percent (25%)".

Sec. 2. This act is effective upon ratification.

Section 2 of this act applies to distributions of revenue collected on or after July 1, 1986.

In the General Assembly read three times and ratified, this the 11th day of July, 1986.