

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 632*

Short Title: Guilford Occ. Tax Change.

(Local)

Sponsors: Senators Seymour; and Martin of Guilford.

Referred to: Finance.

April 15, 1991

A BILL TO BE ENTITLED

AN ACT TO AMEND THE LAW CONCERNING THE GUILFORD COUNTY
OCCUPANCY TAX.

The General Assembly of North Carolina enacts:

Section 1. Section 9 of Chapter 988 of the 1983 Session Laws (Regular Session 1984) reads as rewritten:

"Sec. 9. Repeal of Levy. (a) The board of county commissioners may by resolution repeal the levy of the room occupancy tax in Guilford County, but no repeal of taxes levied under this act shall be effective until the end of the second succeeding fiscal year in which the repeal resolution was adopted.

(b) No liability for any tax levied under this act that attached prior to the date on which a levy is repealed is discharged as a result of the repeal, and no right to a refund of a tax that accrued prior to the effective date on which a levy is repealed may be denied as a result of the repeal."

Sec. 2. This act is effective upon ratification.