

March 22, 2001

S 592. SWAIN LOCAL SALES TAX. TO AUTHORIZE SWAIN COUNTY TO LEVY A ONE-CENT LOCAL SALES AND USE TAX. Authorizes Swain County board of comm'rs to levy, after public hearing, a second one-cent sales and use tax in addition to one-cent sales tax under GS 105 Art. 39, half-cent sales tax under Art. 40, and half-cent sales tax under Art. 42. Levy, collection, and administration of tax will be governed by GS 105, Art. 39. Tax does not apply to construction materials purchased to fulfill lump-sum or unit-price contract entered into or awarded before effective date of levy or pursuant to bid made before effective date of levy.

Intro. by Robinson.

Ref. to Finance	SWAIN
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