

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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1

HOUSE BILL 664

Short Title: Local Option Tax Menu. (Public)

Sponsors: Representatives Insko and Glazier (Primary Sponsors).

Referred to: Finance.

March 25, 2003

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE ADDITIONAL REVENUE OPTIONS FOR LOCAL
3 GOVERNMENTS.

4 The General Assembly of North Carolina enacts:

5
6 **PART 1. LOCAL OPTION SALES TAX**

7 **SECTION 1.1.** Section 1(a) of S.L. 1997-417 is repealed.

8 **SECTION 1.2.** Article 43 of Chapter 105 of the General Statutes, as enacted
9 by S.L. 1997-417, reads as rewritten:

10 "Article 43.

11 "Fourth One-Half Cent Local Government Sales and Use Taxes for Public
12 Transportation Tax.

13 "**§ 105-505. Short title; purpose-title.**

14 This Article is the Fourth One-Half Cent (1/2¢) Local Government Public
15 Transportation Sales and Use Tax Act and may be cited by that name. ~~This Article gives~~
16 ~~the counties of this State an opportunity to obtain an additional source of revenue with~~
17 ~~which to meet their needs for financing local public transportation systems. It provides~~
18 ~~counties with authority to levy one-half percent (1/2%) sales and use taxes.~~Act.

19 "**§ 105-506. Definitions.**

20 The definitions in G.S. 105-164.3 and the following definitions apply in this Article:

- 21 (1) Net proceeds. – Gross proceeds less the cost of administering and
22 collecting the tax.
- 23 (2) Public transportation system. – Any combination of real and personal
24 property established for purposes of public transportation. The systems
25 may include one or more of the following: structures, improvements,
26 buildings, equipment, vehicle parking or passenger transfer facilities,
27 railroads and railroad rights-of-way, rights-of-way, bus services,
28 shared-ride services, high-occupancy vehicle facilities, car-pool and
29 vanpool programs, voucher programs, telecommunications and

1 information systems, integrated fare systems, bus lanes, and busways.
 2 The term does not include, however, streets, roads, or highways except
 3 to the extent they are dedicated to public transportation vehicles or to
 4 the extent they are necessary for access to vehicle parking or passenger
 5 transfer facilities.

6 **"§ 105-507. Limitations.**

7 (a) Mecklenburg County. – Mecklenburg County ~~A county~~ may not levy a tax
 8 under this Article unless the county or at least one unit of local government in the
 9 county operates a public transportation system. In addition, ~~a county~~ Mecklenburg
 10 County may not levy a tax under this Article unless it has developed a financial plan and
 11 distributed it to each unit of local government in the county that operates a local public
 12 transportation system. The financial plan must provide for equitable allocation of the net
 13 proceeds distributed to the county in consideration of the identified needs of local public
 14 transportation systems in the county, countywide human service transportation systems,
 15 and expansion of public transportation service to unserved areas in the county.

16 (b) Other Counties. – This Article applies only to counties that levy the first
 17 one-cent (1¢) sales and use tax under Article 39 of this Chapter, the first one-half cent
 18 (1/2¢) local sales and use tax under Article 40 of this Chapter, the second one-half cent
 19 (1/2¢) local sales and use tax under Article 42 of this Chapter, and the third one-half
 20 cent (1/2¢) local sales and use tax under Article 44 of this Chapter.

21 **"§ 105-508. Local election on adoption of sales and use tax.**

22 (a) Resolution. – The board of commissioners of a county may direct the county
 23 board of elections to conduct ~~an advisory referendum~~ a special election within the
 24 county on the question of whether to levy a local sales and use tax at the rate of one-half
 25 percent (1/2%) ~~may be levied in accordance with~~ in the county as provided in this
 26 Article. The election shall ~~must~~ be held on a date jointly agreed upon by the boards and
 27 ~~shall~~ ~~must~~ be held in accordance with the procedures of G.S. 163-287. The board of
 28 commissioners shall ~~must~~ hold a public hearing on the question at least 30 days before
 29 the date the election is to be held.

30 (b) Mecklenburg Ballot Question. – ~~The form of the question to be presented on~~
 31 a ballot for a special election in Mecklenburg County concerning the levy of a tax
 32 authorized by this Article shall be: ~~must be in the following form:~~

33 FOR AGAINST

34 One-half percent (1/2%) local sales and use taxes, in addition to the current two
 35 percent (2%) local sales and use taxes, to be used only for public transportation
 36 systems.'

37 (c) Other Counties Ballot Question. – In other counties, the question may either
 38 restrict the use of the tax proceeds to specific purposes designated by the board of
 39 commissioners or may contain no use restrictions. If the county wishes to restrict the
 40 use of the tax proceeds, the question to be presented on a ballot for a special election in
 41 a county other than Mecklenburg County concerning the levy of a tax authorized by this
 42 Article must be in the following form:

43 FOR AGAINST

1 One-half percent (1/2%) local sales and use taxes, in addition to the current local
2 sales and use taxes, to be used only for [specify purposes].'

3 If the county does not wish to restrict the use of the tax proceeds, the question to be
4 presented on a ballot for a special election in a county other than Mecklenburg County
5 concerning the levy of a tax authorized by this Article must be in the following form:

6 [] FOR [] AGAINST

7 One-half percent (1/2%) local sales and use taxes, in addition to the current local
8 sales and use taxes.'

9 **"§ 105-509. Levy and ~~collection~~ administration of sales and use tax.**

10 ~~If the a~~ majority of those voting in a ~~referendum~~ special election held pursuant to
11 this Article vote for the levy of the ~~tax~~ taxes in a county, the board of commissioners of
12 the county may, by resolution, levy one-half percent (1/2%) local sales and use taxes in
13 addition to any other State and local sales and use taxes levied pursuant to law. Except
14 as provided in this Article, the adoption, levy, collection, administration, and repeal of
15 these additional taxes ~~shall~~ must be in accordance with Article 39 of this Chapter. ~~In~~
16 ~~applying the provisions of Article 39 of this Chapter to this Article, references to 'this~~
17 ~~Article' mean 'Article 43 of Chapter 105 of the General Statutes'.~~

18 A tax levied under this Article does not apply to the sales price of food that is ~~not~~
19 ~~otherwise exempt from tax pursuant to G.S. 105-164.13 but would be exempt from the~~
20 ~~State sales and use tax pursuant to G.S. 105-164.13 if it were purchased with coupons~~
21 ~~issued under the Food Stamp Program, 7 U.S.C. § 51.~~ exempt from tax pursuant to G.S.
22 105-164.13B.

23 **"§ 105-510. Distribution and use of taxes.**

24 (a) Distribution. – The Secretary ~~shall, on a quarterly~~ must, on a monthly basis,
25 allocate to each taxing county the net proceeds of the tax levied under this Article by
26 that county. If the Secretary collects taxes under this Article in a month and the taxes
27 cannot be identified as being attributable to a particular taxing county, the Secretary
28 ~~must shall~~ allocate these taxes among the taxing counties, in proportion to the amount of
29 taxes collected in each county under this Article in that ~~month and shall include them in~~
30 ~~the quarterly distribution.~~ month.

31 The Secretary ~~shall~~ must distribute the net proceeds of the tax levied by ~~a county~~
32 Mecklenburg County on a per capita basis among the county and the units of local
33 government in the county that operate public transportation systems. No proceeds shall
34 be distributed to a ~~county that does not operate a public transportation system or to a~~
35 ~~unit of local government in Mecklenburg County that does not operate a public~~
36 ~~transportation system.~~

37 The Secretary must distribute the net proceeds of the tax levied by any other county
38 on a per capita basis among the county and the municipalities located in the county in
39 accordance with the method by which the one percent (1%) sales and use taxes levied in
40 that county pursuant to Article 39 of this Chapter are distributed.

41 No municipality may receive any funds under this subsection for a month if it is not
42 entitled to a distribution under G.S. 105-501 for the same month.

43 (b) Use. – ~~A county~~ Mecklenburg County must allocate the net proceeds
44 distributed to it in accordance with its financial plan adopted pursuant to G.S. 105-507

1 and use the net proceeds only for financing, constructing, operating, and maintaining
2 local public transportation systems. Any other unit of local government in Mecklenburg
3 County may use the net proceeds distributed to it under this Article only for financing,
4 constructing, operating, and maintaining local public transportation systems. ~~Every~~
5 Mecklenburg County and every unit of local government in Mecklenburg County must
6 ~~shall~~ use the net proceeds to supplement and not to supplant or replace existing funds or
7 other resources for public transportation systems.

8 Counties and municipalities other than in Mecklenburg County may use the net
9 proceeds distributed to them for any lawful purpose. If the special election approved by
10 the voters restricted the use of the tax proceeds to specified purposes, the proceeds may
11 be used only in accordance with those restrictions."

12 **SECTION 1.3.** A tax levied under Article 43 of Chapter 105 of the General
13 Statutes, as amended by this act, does not apply to construction materials purchased to
14 fulfill a lump-sum or unit-price contract entered into or awarded before the effective
15 date of the levy or entered into or awarded pursuant to a bid made before the effective
16 date of the levy when the construction materials would otherwise be subject to the tax
17 levied under Article 43 of Chapter 105 of the General Statutes.

18 19 **PART 2. OTHER LOCAL OPTION TAXES**

20 **SECTION 2.1.** Chapter 105 of the General Statutes is amended by adding a
21 new Subchapter to read:

22 **"SUBCHAPTER X. LOCAL OPTION TAXES.**

23 "Article 60.

24 "Local Government Meals Tax.

25 **"§ 105-600. Short title.**

26 This Article is the Local Government Meals Tax Act.

27 **"§ 105-601. Definitions.**

28 The definitions in G.S. 105-164.3 apply to this Article. In addition, the following
29 definitions apply in this Article:

30 (1) City. – Defined in G.S. 153A-1.

31 (2) Person. – Defined in G.S. 105-228.90.

32 (3) Taxing unit. – A city or a county.

33 **"§ 105-602. Effect of local acts.**

34 This Article supplements but does not supplant the authority of a county or a city to
35 levy a meals tax pursuant to a local act. If a local act authorizes a county to levy a meals
36 tax, the maximum rate the county could otherwise levy under this Article is reduced by
37 the maximum rate the county is authorized to levy under all local acts. If a local act
38 authorizes a city to levy a meals tax, the local act that authorizes that tax and any tax
39 levied under that act are repealed when the county in which that city is located levies a
40 tax under this Article. The repeal of a local act under this section and the repeal of any
41 tax levied under that act is effective on the date that the tax levied under this Article by
42 the county becomes effective.

43 **"§ 105-603. Levy.**

1 (a) Vote. – The board of commissioners of a county may direct the county board
2 of elections to conduct a special election on the question of whether to levy a local
3 meals tax in the county as provided in this Article. The election shall be held on a date
4 jointly agreed upon by the two boards and shall be held in accordance with the
5 procedures of G.S. 163-287.

6 (b) Ballot Question. – The question may either restrict the use of the tax proceeds
7 to specific purposes designated by the board of commissioners or may contain no use
8 restrictions. If the county wishes to restrict the use of the tax proceeds, the question to
9 be presented on a ballot for a special election in a county concerning the levy of a tax
10 authorized by this Article must be in the following form:

11 FOR AGAINST

12 percent (X%) county meals tax, in addition to the current local sales and use
13 taxes, to be used only for [specify purposes].'

14 If the county does not wish to restrict the use of the tax proceeds, the question to be
15 presented on a ballot for a special election in a county concerning the levy of a tax
16 authorized by this Article must be in the following form:

17 FOR AGAINST

18 percent (X%) county meals tax, in addition to the current local sales and use
19 taxes.'

20 (c) Levy. – If the majority of those voting in an election held pursuant to this
21 Article vote for the levy of the tax in a county, the board of commissioners of the county
22 may, by resolution, levy a local meals tax of up to one percent (1%).

23 (d) Scope. – The tax applies to the sales price of prepared food and drink sold
24 within the county at retail, for consumption on or off the premises, by a retailer within
25 the county that is subject to sales tax under G.S. 105-164.4(a)(1). A tax levied under this
26 Article is in addition to any State and local sales and use taxes levied pursuant to law.

27 (e) Effective Date. – A meals tax becomes effective on the date specified in the
28 resolution levying the tax. That date must be the first day of a calendar month, however,
29 and may not be earlier than the first day of the second month after the date the
30 resolution is adopted. When a county in which a city that is authorized to levy a meals
31 tax under a local act levies a meals tax under this Article, the tax may not become
32 effective earlier than the first day of the next fiscal year or earlier than the first day of
33 the second month after the date the resolution is adopted.

34 **"§ 105-604. Exemptions.**

35 A meals tax levied under this Article does not apply to the following sales of
36 prepared food and drink:

37 (1) Prepared food and drink served to residents in boarding houses and
38 sold together on a periodic basis with rental of a sleeping room or
39 lodging.

40 (2) Retail sales exempt from taxation under G.S. 105-164.13.

41 (3) Retail sales through or by means of vending machines.

42 (4) Prepared food and drink served by a retailer subject to the local
43 occupancy tax if the charge for the prepared food and drink is included

1 in a single, nonitemized sales price together with the charge for rental
2 of a room, lodging, or accommodation furnished by the retailer.

3 (5) Prepared food and drink furnished without charge by an employer to
4 an employee.

5 (6) Retail sales by grocers or by grocery sections of supermarkets or other
6 diversified retail establishments, other than sales of prepared food and
7 drink in the delicatessen or similar department of the grocer or grocery
8 section.

9 **"§ 105-605. Collection.**

10 Every retailer subject to a tax levied under this Article must, on and after the
11 effective date of the levy of the tax, collect the tax. This tax must be collected as part of
12 the charge for furnishing prepared food and drink. The tax must be stated and charged
13 separately from the sales records and must be paid by the purchaser to the retailer as
14 trustee for and on account of the county. The tax must be added to the sales price and
15 passed on to the purchaser instead of being borne by the retailer. The county must
16 design, print, and furnish to all appropriate businesses and persons in the county the
17 necessary forms for filing returns and instructions to ensure the full collection of the tax.

18 **"§ 105-606. Administration.**

19 The county must administer a tax levied under this Article. A tax levied under this
20 Article is due and payable to the county finance officer in monthly installments on or
21 before the 15th day of the month following the month in which the tax accrues. Every
22 retailer liable for the tax must, on or before the 15th day of each month, prepare and file
23 a return on a form prescribed by the county. The return must show the total gross
24 receipts derived in the preceding month from sales to which the tax applies.

25 A return filed with the county finance officer under this Article is not a public record
26 and may not be disclosed except as provided in G.S. 153A-148.1.

27 **"§ 105-607. Distribution and use.**

28 (a) Distribution. – The taxing county must distribute the net proceeds of the tax
29 levied under this Article quarterly between the county and its cities on a per capita basis.
30 To make the per capita distributions required by this section, the county must first
31 compute a per capita distributable amount by dividing the amount to be distributed by
32 the total population of the county plus the population of all cities located in the county.
33 The county must then distribute to each taxing unit in the county, including the county
34 itself, the product of the population of the taxing unit and the per capita distributable
35 amount. In making the per capita calculations under this section, the county must use
36 the most recent annual population estimates certified by the State Planning Officer.

37 (b) Use. – Cities and counties may use the proceeds of a tax levied under this
38 Article for any lawful purpose. If the special election approved by the voters restricted
39 the use of the tax proceeds to specified purposes, the proceeds may be used only in
40 accordance with those restrictions.

41 **"§ 105-608. Refunds.**

42 The county must refund to a nonprofit or governmental entity the meals tax paid by
43 the entity on eligible purchases of prepared food and drink. A nonprofit or governmental
44 entity's purchase of prepared food and drink is eligible for a refund under this section if

1 the entity is entitled to a refund under G.S. 105-164.14(b) or (c) of local sales and use
2 tax paid on the purchase. The time limitations, application requirements, penalties, and
3 restrictions provided in G.S. 105-164.14(b) and (d) apply to refunds to nonprofit
4 entities; the time, limitations, application requirements, penalties, and restrictions
5 provided in G.S. 105-164.14(c), (d), and (e) apply to refunds to governmental entities.
6 When an entity applies for a refund of the meals tax paid by it on purchases, it must
7 attach to its application a copy of the application submitted to the Department of
8 Revenue under G.S. 105-164.14 for a refund of the sales and use tax on the same
9 purchases. An applicant for a refund under this section must provide any information
10 required by the county to substantiate the claim.

11 **"§ 105-609. Penalties.**

12 The penalties provided in G.S. 153A-154.1 apply to a tax levied under this Article.

13 **"§ 105-610. Repeal or reduction.**

14 A meals tax levied under this Article may be repealed or reduced by a resolution
15 adopted by the board of commissioners of the taxing county. Repeal or reduction of a
16 meals tax must become effective on the first day of a month and may not become
17 effective until the end of the fiscal year in which the resolution was adopted. Repeal or
18 reduction of a meals tax does not affect a liability for a tax that was attached before the
19 effective date of the repeal or reduction, nor does it affect a right to a refund of a tax that
20 accrued before the effective date of the repeal or reduction.

21 "Article 61.

22 "Local Government Occupancy Tax.

23 **"§ 105-620. Short title.**

24 This Article is the Local Government Occupancy Tax Act.

25 **"§ 105-621. Definitions.**

26 The following definitions apply in this Article:

27 (1) City. – Defined in G.S. 153A-1.

28 (2) Taxing unit. – A city or a county.

29 **"§ 105-622. Effect of local acts.**

30 (a) Limitations. – This Article supplements but does not supplant the authority of
31 a county or a city to levy an occupancy tax pursuant to a local act. If a local act
32 authorizes a county to levy an occupancy tax, the maximum rate the county could
33 otherwise levy under this Article is reduced by the maximum rate the county is
34 authorized to levy under all local acts, and the maximum rate any city in the county
35 could otherwise levy under this Article may not exceed a total of six percent (6%) when
36 added to the maximum rate the county is authorized to levy under all local acts. If a
37 local act authorizes a city to levy an occupancy tax, the maximum rate the city could
38 otherwise levy under this Article is reduced by the maximum rate the city is authorized
39 to levy under all local acts, and the maximum rate the county in which the city is located
40 could otherwise levy under this Article may not exceed a total of six percent (6%) when
41 added to the maximum rate the city is authorized to levy under all local acts.

42 (b) Examples of Limitations. – The following examples illustrate the limitations
43 provided in subsection (a) of this section:

1 A tax levied under this Article shall be levied, administered, collected, and repealed
2 as provided in G.S. 153A-155 in the case of a county tax and in G.S. 160A-215 in the
3 case of a city tax. The penalties provided in G.S. 153A-155 and G.S. 160A-215 apply to
4 a tax levied under this Article.

5 **"§ 105-625. Use.**

6 A taxing unit may use the proceeds of a tax levied under this Article for any lawful
7 purpose. If the special election approved by the voters restricted the use of the tax
8 proceeds to specified purposes, the proceeds may be used only in accordance with those
9 restrictions.

10 "Article 62.

11 "Local Government Excise Tax on Conveyances.

12 **"§ 105-630. Short title.**

13 This Article is the Local Government Excise Tax on Conveyances Act.

14 **"§ 105-631. Effect of local acts.**

15 This Article supplements but does not supplant the authority of a county to levy an
16 excise tax on conveyances pursuant to a local act. If a local act authorizes a county to
17 levy an excise tax on conveyances, the maximum rate the county could otherwise levy
18 under this Article is reduced by the maximum rate the county is authorized to levy
19 under all local acts.

20 **"§ 105-632. Levy.**

21 (a) **Vote.** – The board of commissioners of a county may direct the county board
22 of elections to conduct a special election on the question of whether to levy a local
23 excise tax on conveyances in the county as provided in this Article. The election shall
24 be held on a date jointly agreed upon by the two boards and shall be held in accordance
25 with the procedures of G.S. 163-287.

26 (b) **Ballot Question.** – The question may either restrict the use of the tax proceeds
27 to specific purposes designated by the board of commissioners or may contain no use
28 restrictions. If the county wishes to restrict the use of the tax proceeds, the question to
29 be presented on a ballot for a special election in a county concerning the levy of a tax
30 authorized by this Article must be in the following form:

31 FOR AGAINST

32 [X] percent (X%) county excise tax on conveyances of real property, in addition to
33 the current State excise tax on conveyances of real property, to be used only for [specify
34 purposes].'

35 If the taxing unit does not wish to restrict the use of the tax proceeds, the question to
36 be presented on a ballot for a special election in a taxing unit concerning the levy of a
37 tax authorized by this Article must be in the following form:

38 FOR AGAINST

39 [X] percent (X%) county excise tax on conveyances of real property, in addition to
40 the current State excise tax on conveyances of real property.'

41 (c) **Levy.** – If the majority of those voting in an election held pursuant to this
42 Article vote for the levy of the tax in a county, the board of commissioners of the county
43 may, by resolution, levy a local excise tax on conveyances at a rate of up to one percent
44 (1%) on instruments conveying interests in real property located in the county.

1 (d) Basis and Effective Date. – The tax applies to the consideration or value,
2 whichever is greater, of the interest conveyed, including the value of any lien or
3 encumbrance remaining on the property at the time of sale. The levy of the tax may
4 become effective only on the first day of a calendar month set in the resolution levying
5 the tax, which may not be earlier than the first day of the second succeeding calendar
6 month after the date the resolution is adopted.

7 **"§ 105-633. Administration.**

8 (a) Resolution. – The board of commissioners of a county must, upon adoption of
9 a resolution levying a tax under this Article, immediately deliver a certified copy of the
10 resolution to the register of deeds of the county. Upon receipt of this document, the
11 register of deeds shall administer the tax in the county as provided in this Article.

12 (b) Scope. – A tax levied under this Article does not apply to a transfer exempt
13 pursuant to G.S. 105-228.28 or G.S. 105-228.29 from the tax levied by Article 8E of
14 this Chapter. In addition, the tax does not apply to a transfer to the owner's spouse,
15 siblings, parents, grandparents, children, or grandchildren.

16 The tax is in addition to the tax levied by Article 8E of this Chapter. A tax levied
17 under this Article applies to transfers of interests in real property located within the
18 county. If the property is located in two or more counties, a transfer of an interest in the
19 property is taxable only by the county in which the greater part of the property, with
20 respect to value, lies.

21 (c) Collection. – A tax levied under this Article is payable by the transferor of the
22 interest. Except as otherwise provided in this Article, the provisions of G.S. 105-228.32
23 through G.S. 105-228.37 apply to a tax levied under this Article. The county must
24 provide metering or similar equipment for the collection of the tax in lieu of the use of
25 tax stamps.

26 (d) Repeal or Reduction. – A taxing county may, by resolution, repeal or reduce
27 the rate of a tax levied under this Article. Repeal or reduction of the tax must become
28 effective on the first day of a month and may not become effective until the end of the
29 fiscal year in which the repeal or reduction resolution was adopted. Repeal of an excise
30 tax on conveyances, or reduction of its rate, under this Article does not affect a liability
31 for a tax that attached before the effective date of the repeal or reduction, nor does it
32 affect a right to a refund of a tax that accrued before the effective date of the repeal or
33 reduction.

34 **"§ 105-634. Distribution and use.**

35 (a) Distribution. – A taxing county must distribute the net proceeds of a tax
36 levied under this Article between the county and the cities and towns located in the
37 county according to the formula by which local sales tax proceeds are divided between
38 the county and its cities and towns under G.S. 105-472 or under Chapter 1096 of the
39 1967 Session Laws.

40 (b) Use. – The proceeds of the tax may be used for any lawful purpose. If the
41 special election approved by the voters restricted the use of the tax proceeds to specified
42 purposes, the proceeds may be used only in accordance with those restrictions."

43 **SECTION 2.2.** Section 5 of Chapter 413 of the 1993 Session Laws reads as
44 rewritten:

1 **"Sec. 5.** Administration. – A tax levied under this act is due and payable to the
2 county in monthly installments on or before the ~~25th-15th~~ day of the month following
3 the month in which the tax accrues. Every retailer liable for the tax shall, on or before
4 the ~~25th-15th~~ day of each month, prepare and render a return on a form prescribed by
5 the county. The return shall show the total gross receipts derived in the preceding month
6 from sales to which the tax applies. The county shall design, print, and furnish to all
7 appropriate retailers the necessary forms for filing returns and instructions to ensure the
8 full collection of the tax.

9 A return filed with the county under this act is not a public record ~~as defined by G.S.~~
10 ~~132-1 and may not be disclosed except as required by law.~~ and may not be disclosed
11 except as provided in G.S. 153A-148.1."

12 **SECTION 2.3.** Section 1(e) of Chapter 449 of the 1993 Session Laws reads
13 as rewritten:

14 **"Section 1.** Hillsborough Prepared Food and Beverage Tax.

15 ...

16 (e) Administration. – The town shall administer a tax levied under this section. A
17 tax levied under this section is due and payable to the town's finance officer in monthly
18 installments on or before the ~~25th-15th~~ day of the month following the month in which
19 the tax accrues. Every retailer liable for the tax shall, on or before the ~~25th-15th~~ day of
20 each month, prepare and render a return on a form prescribed by the town. The return
21 shall show the total gross receipts derived in the preceding month from sales to which
22 the tax applies.

23 A return filed with the town's finance officer under this section is not a public record
24 and may not be disclosed except in accordance with G.S. 160A-208.1. ~~as defined by~~
25 ~~G.S. 132-1 and may not be disclosed except as required by law."~~

26
27 **PART 3. EFFECTIVE DATE**

28 **SECTION 3.** This act is effective when it becomes law.