March 24, 2005

S 1089. PITT COUNTY LOCAL OPTION SALES TAX. *AUTHORIZE PITT COUNTY TO LEVY A ONE-CENT LOCAL SALES AND USE TAX FOR PUBLIC SCHOOL CAPITAL OUTLAY PURPOSES OR COMMUNITY COLLEGE PLANT FUND PURPOSES, IF APPROVED BY THE VOTERS OF THE COUNTY*. Enacts new Article 46 of GS Chapter 105 to authorize an eligible county to levy a one-cent sales and use tax in addition to the existing 2 ½ cents of local sales taxes under GS 105, Articles 39, 40, 42, and 44. The county may levy the tax only if it is approved by the voters in a referendum. Levy, collection, and administration of the tax are governed by GS Chapter 105, Article 39, except that the tax does not apply to food. The county must use the tax proceeds only for public school capital outlay and community college plant fund purposes, including debt retirement. Tax does not apply to construction contracts entered into, awarded, or bid before effective date of levy.

Intro. by Kerr.

Ref. to Finance GS 105