

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

**SENATE BILL 1506  
RATIFIED BILL**

AN ACT TO AUTHORIZE THE TOWN OF ST. PAULS TO LEVY AN  
ADDITIONAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 1 of S.L. 1998-112 is amended by adding a new subsection to read:

"(a1) Authorization of additional tax. In addition to the tax authorized by subsection (a) of this section, the board of commissioners of the Town of St. Pauls may levy an additional room occupancy tax of up to two percent (2%) of the gross receipts derived from the rental of accommodations taxable under subsection (a) of this section. The levy, collection, administration, use, and repeal of the tax authorized by this subsection shall be in accordance with the provisions of this section. St. Pauls may not levy a tax under this subsection unless it also levies the tax authorized under subsection (a) of this section."

**SECTION 2.** This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 29<sup>th</sup> day of June, 2006.

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Beverly E. Perdue  
President of the Senate

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James B. Black  
Speaker of the House of Representatives