

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE BILL 1945

Short Title: Addl. Dare County Occupancy Tax. (Local)

Sponsors: Representative Spear.

Referred to: Judiciary II, if favorable, Finance.

May 25, 2010

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE DARE COUNTY TO LEVY AN ADDITIONAL ONE PERCENT  
ROOM OCCUPANCY TAX TO BE USED FOR BEACH NOURISHMENT.

The General Assembly of North Carolina enacts:

**SECTION 1.** Chapter 449 of the 1985 Session Laws, as amended by Chapters 177  
and 906 of the 1991 Session Laws and Part VII of S.L. 2001-439, is amended by adding a new  
section to read:

"Sec. 3.2. Second Supplemental Occupancy Tax. – In addition to the taxes authorized by  
Sections 1, 3, and 3.1 of this act, the Dare County Board of Commissioners may levy a room  
occupancy and tourism development tax of one percent (1%) of the gross receipts derived from  
the rental of accommodations taxable under Section 1 of this act. The county may not levy a tax  
under this section unless it also levies the taxes under Sections 1, 3, and 3.1 of this act. The  
levy, collection, administration, and repeal of the tax authorized by this section shall be in  
accordance with Section 1 of this act. The county shall use the net proceeds of the tax levied  
under this section for beach nourishment."

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

