

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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HOUSE BILL 469
Committee Substitute Favorable 6/3/11

Short Title: Addl. Lumberton & St. Pauls Occup. Tax. (Local)

Sponsors:

Referred to:

March 28, 2011

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE AUTHORIZATION TO LEVY AN OCCUPANCY TAX IN
3 THE CITY OF LUMBERTON AND THE TOWN OF ST. PAULS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Section 2 of S.L. 1997-361, as amended by S.L. 2007-332, is
6 amended by adding a new subsection to read:

7 "(a1) Authorization of Additional Tax. – In addition to the tax authorized by subsection
8 (a) of this section, the Lumberton City Council may levy an additional room occupancy tax of
9 up to three percent (3%) of the gross receipts derived from the rental of accommodations
10 taxable under subsection (a) of this section. The levy, collection, administration, and repeal of
11 the tax authorized by this subsection shall be in accordance with the provisions of this section.
12 The City of Lumberton may not levy a tax under this subsection unless it also levies the tax
13 authorized under subsection (a) of this section."

14 **SECTION 2.** Section 1 of S.L. 1998-112, as amended by S.L. 2006-34, is amended
15 by adding a new subsection to read:

16 "(a2) Authorization of Second Additional Tax. – In addition to the tax authorized by
17 subsections (a) and (a1) of this section, the board of commissioners of the Town of St. Pauls
18 may levy an additional room occupancy tax of up to three percent (3%) of the gross receipts
19 derived from the rental of accommodations taxable under this section. The levy, collection,
20 administration, use, and repeal of the tax authorized by this subsection shall be in accordance
21 with the provisions of this section. St. Pauls may not levy a tax under this subsection unless it
22 also levies the tax authorized under subsections (a) and (a1) of this section."

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

