

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011**

**SESSION LAW 2011-137
HOUSE BILL 469**

AN ACT TO INCREASE THE AUTHORIZATION TO LEVY AN OCCUPANCY TAX IN
THE CITY OF LUMBERTON AND THE TOWN OF ST. PAULS.

The General Assembly of North Carolina enacts:

SECTION 1. Section 2 of S.L. 1997-361, as amended by S.L. 2007-332, 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 Lumberton City Council may levy an additional room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of accommodations taxable under subsection (a) of this section. The levy, collection, administration, and repeal of the tax authorized by this subsection shall be in accordance with the provisions of this section. The City of Lumberton may not levy a tax under this subsection unless it also levies the tax authorized under subsection (a) of this section."

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

"(a2) Authorization of Second Additional Tax. – In addition to the tax authorized by subsections (a) and (a1) of this section, the board of commissioners of the Town of St. Pauls may levy an additional room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of accommodations taxable under 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 subsections (a) and (a1) of this section."

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

In the General Assembly read three times and ratified this the 15th day of June, 2011.

s/ Walter H. Dalton
President of the Senate

s/ Thom Tillis
Speaker of the House of Representatives

