

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 924  
SENATE BILL 952

AN ACT AUTHORIZING FORSYTH COUNTY TO LEVY AN ADDITIONAL ONE  
PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.

The General Assembly of North Carolina enacts:

Section 1. Part VII of Chapter 908 of the 1983 Session Laws, as amended by Chapter 33 of the 1985 Session Laws, is amended by adding a new section to read:

"Sec. 30.1. Additional Tax. In addition to the tax authorized by Sections 24 and 25 of this Part, the Forsyth 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 those sections. The levy, collection, administration, and repeal of the tax authorized by this section, and the use of tax revenue from a tax levied under this section, shall be in accordance with Sections 24 through 30 of this Part. Forsyth County may not levy a tax under this section unless it also levies a tax under Sections 24 and 25 of this Part."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 7th day of July, 1986.