

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 942  
HOUSE BILL 1653

AN ACT AUTHORIZING BUNCOMBE AND HAYWOOD COUNTIES TO LEVY  
AN ADDITIONAL ONE PERCENT ROOM OCCUPANCY AND TOURISM  
DEVELOPMENT TAX.

The General Assembly of North Carolina enacts:

Section 1. Part VI of Chapter 908 of the 1983 Session Laws is amended by adding a new section to read:

"Sec. 23.1. Additional Tax. In addition to the tax authorized by Sections 17 and 18 of this Part, the Buncombe 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 17 through 23 of this Part. Buncombe County may not levy a tax under this section unless it also levies a tax under Sections 17 and 18 of this Part."

Sec. 2. Part V of Chapter 908 of the 1983 Session Laws is amended by adding a new section to read:

"Sec. 16.1. Additional Tax. In addition to the tax authorized by Sections 10 and 11 of this Part, the Haywood 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 10 through 16 of this Part. Haywood County may not levy a tax under this section unless it also levies a tax under Sections 10 and 11 of this Part."

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 8th day of July, 1986.