

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1523

Short Title: Winston-Salem Occupancy Tax.

(Local)

Sponsors: Senator Kaplan.

Referred to: Finance.

June 5, 1990

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT WINSTON-SALEM MAY LEVY AN OCCUPANCY
TAX IN ADDITION TO THE OCCUPANCY TAX IN FORSYTH COUNTY.

The General Assembly of North Carolina enacts:

Section 1. Part VII of Chapter 908 of the 1983 Session Laws, as amended by Chapters 33 and 924 of the 1985 Session Laws, is amended by adding a new section to read:

"Sec. 30.2. Additional Tax. In addition to the tax authorized by Sections 24, 25, and 30.1 of this Part, the City of Winston-Salem may levy a room occupancy and tourism development tax of three percent (3%) 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 except that references to 'Forsyth County' shall mean the City of Winston-Salem."

Sec. 2. This act is effective upon ratification.