

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1329

Short Title: Sales Tax on Campgrounds.

(Public)

Sponsors: Representatives Beall and Ramsey.

Referred to: Finance.

May 27, 1992

A BILL TO BE ENTITLED
AN ACT TO EXTEND THE SALES TAX ON HOTELS AND MOTELS TO
INCLUDE CAMPGROUNDS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.4(a)(3) reads as rewritten:

"(3) Operators of hotels, motels, tourist homes, tourist camps, campgrounds, and similar type businesses and persons who rent private residences and cottages to transients are considered retailers under this Article. A tax at the general rate of tax is levied on the gross receipts derived by these retailers from the rental of any rooms, lodgings, campsites, or accommodations furnished to transients for a consideration. This tax does not apply to any private residence or cottage that is rented for less than 15 days in a calendar year or to any room, lodging, or accommodation supplied to the same person for a period of 90 or more continuous days.

As used in this subdivision, the term 'persons who rent to transients' means (i) owners of private residences and cottages who rent to transients and (ii) rental agents, including 'real estate brokers' as defined in G.S. 93A-2, who rent private residences and cottages to transients on behalf of the owners. If a rental agent is liable for the tax imposed by this subdivision, the owner is not liable."

Sec. 2. This act becomes effective July 1, 1992, and applies to rentals made on or after that date.