

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 185

Short Title: Modify Gaston Occupancy Tax.

(Local)

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Sponsors: Representatives Abernethy; Dickson, Gamble, and Rhyne.

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Referred to: Local and Regional Government II.

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February 28, 1991

A BILL TO BE ENTITLED

AN ACT TO MODIFY THE SCOPE OF THE GASTON COUNTY OCCUPANCY TAX.

The General Assembly of North Carolina enacts:

Section 1. Section 1(a) of Chapter 618 of the 1987 Session Laws reads as rewritten:

"(a) Authorization and scope. The Gaston County Board of Commissioners may by resolution, after not less than 10 days' public notice and after a public hearing held pursuant thereto, levy a room occupancy tax of no more than three percent (3%) of the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, inn, or similar place within the county that is subject to sales tax imposed by the State under G.S. 105-164.4(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations. ~~organizations or to accommodations furnished by any hotel, motel, inn, or similar place that offers to rent fewer than twenty-seven rooms or units.~~"

Sec. 2. This act becomes effective July 1, 1991.