

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1997**

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**HOUSE BILL 624**

Short Title: Certain Counties Revenue Options Menu.

(Local)

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Sponsors: Representative Owens.

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Referred to: Finance.

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March 26, 1997

**A BILL TO BE ENTITLED**

**AN ACT TO AUTHORIZE CAMDEN, CURRITUCK, PASQUOTANK, AND PERQUIMANS COUNTIES TO CHOOSE FROM A MENU OF LOCAL REVENUE OPTIONS, SUBJECT TO APPROVAL BY THE VOTERS OF THE RESPECTIVE COUNTY.**

The General Assembly of North Carolina enacts:

Section 1. The General Assembly finds that, through a series of acts over the years, various local governments in this State have been authorized to levy local taxes and impact fees to generate revenues. These local revenue options are important sources of support for local governments experiencing budget limitations in light of growing needs and mandates. Local room occupancy taxes at a maximum rate of six percent (6%), one percent (1%) prepared meals taxes, and impact fees are a few examples of revenue sources that some or all local governments have been authorized to levy.

Section 2. It is the intent of the General Assembly to authorize Camden, Currituck, Pasquotank, and Perquimans Counties to choose from a menu of local revenue sources that each may levy if the levy is first approved by an affirmative vote of a majority of the qualified voters of the respective county. The menu of revenue options authorized by this act includes the following local revenue options that have been authorized previously for other local governments in this State:

- (1) Local room occupancy taxes at a maximum rate of six percent (6%).

1           (2)    One percent (1%) prepared meals taxes.

2           (3)    Impact fees.

3           Section 3. The board of commissioners of a county may direct the county  
4 board of elections to conduct an advisory referendum on the question of whether a local  
5 tax or impact fee authorized by this act will be levied. The election shall be held on a  
6 date jointly agreed upon by the two boards and shall be held in accordance with the  
7 procedures of G.S. 163-287.

8           If the majority of those voting in a referendum held pursuant to this Article  
9 vote for the levy of the tax or impact fee specified in the ballot question, the board of  
10 commissioners of the county may, by resolution, levy the tax or impact fee.

11          Section 4. This act applies only to Currituck, Camden, Pasquotank, and  
12 Perquimans Counties.

13          Section 5. This act is effective when it becomes law.