

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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SENATE BILL 363*

Short Title: Transylvania Occupancy Tax. (Local)

Sponsors: Senator Snow.

Referred to: Finance.

March 3, 2005

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW TRANSYLVANIA COUNTY TO INCREASE THE
2 OCCUPANCY TAX RATE IN THAT COUNTY.
3

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Levy of Additional Occupancy Tax. – In addition to the tax
6 authorized by Chapter 969 of the 1985 Session Laws, as amended by S.L. 1999-205, the
7 Transylvania County Board of Commissioners may levy a room occupancy tax of up to
8 three percent (3%) of the gross receipts derived from the rental of accommodations
9 taxable under that Chapter. The levy, collection, administration, and repeal of the tax
10 authorized by this act shall be in accordance with the provisions of Section 1 of Chapter
11 969 of the 1985 Session Laws, as amended by S.L. 1999-205. Transylvania County
12 may not levy a tax under this act unless it also levies the tax authorized under Chapter
13 969 of the 1985 Session Laws.

14 **SECTION 2.** Use of Proceeds of Additional Tax. – Transylvania County
15 shall use funds collected under this act only in accordance with Section 1(e) of Chapter
16 969 of the 1985 Session Laws, as amended by S.L. 1999-205.

17 **SECTION 3.** This act is effective when it becomes law.