

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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HOUSE DRH70080-LYx-65* (1/26)

Short Title: Transylvania Occupancy Tax. (Local)

Sponsors: Representative Walend.

Referred to:

A BILL TO BE ENTITLED

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

The General Assembly of North Carolina enacts:

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

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

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