

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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SENATE DRS55185-RBx-18 (03/04)

Short Title: Stanly, Davidson Water Resource Privilege Tax.

(Local)

Sponsors: Senator Bingham.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT AUTHORIZING DAVIDSON AND STANLY COUNTIES TO IMPOSE A  
3 PRIVILEGE LICENSE TAX ON BUSINESSES THAT REQUIRE SIGNIFICANT  
4 WITHDRAWALS OF WATER FROM LOCAL WATER RESOURCES.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 153A-152 is amended by adding a new subsection to read:

7 "(a1) Water Resource User. – A county may levy an annual privilege license tax on a  
8 business that withdraws from local water resources at least 10,000,000 gallons of water a day.  
9 The determination of the amount of water withdrawn by a business is based on withdrawals in  
10 the fiscal year preceding the year for which the tax is imposed."

11 **SECTION 2.** G.S. 105-116(e1) reads as rewritten:

12 "(e1) An electric power company engaged in the business of furnishing electricity,  
13 electric lights, current, or power that collects the annual franchise or privilege tax pursuant to  
14 subsection (a) of this section and remits the tax collected to the Secretary shall not be subject to  
15 any additional franchise or privilege tax imposed upon it by any city or county. The prohibition  
16 in this subsection on a county privilege license tax does not apply to the tax authorized by  
17 G.S. 153A-152(a1)."

18 **SECTION 3.** This act applies only to Davidson and Stanly Counties.

19 **SECTION 4.** This act is effective when it becomes law.



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