

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

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HOUSE BILL 87

Short Title: Lenoir County Local Option Sales Tax. (Local)

Sponsors: Representative G. Graham (Primary Sponsor).

For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.

Referred to: Government, if favorable, Finance.

February 11, 2013

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE LENOIR COUNTY TO LEVY THE ONE-QUARTER CENT
3 COUNTY SALES AND USE TAX BY RESOLUTION.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** This act applies to Lenoir County only.

6 **SECTION 2.** Article 46 of Subchapter VIII of Chapter 105 of the General Statutes
7 reads as rewritten:

8 "Article 46.

9 "One-Quarter Cent (1/4¢) County Sales and Use Tax.

10 **"§ 105-535. Short title.**

11 This Article is the One-Quarter Cent (1/4¢) County Sales and Use Tax Act.

12 **"§ 105-536. Limitations.**

13 This Article applies only to counties that levy the first one-cent (1¢) sales and use tax under
14 Article 39 of this Chapter or under Chapter 1096 of the 1967 Session Laws, the first one-half
15 cent (1/2¢) local sales and use tax under Article 40 of this Chapter, and the second one-half
16 cent (1/2¢) local sales and use tax under Article 42 of this Chapter.

17 **"§ 105-537. Levy.**

18 (a) ~~Authority.~~—~~If the majority of those voting in a referendum held pursuant to this~~
19 ~~Article vote for the levy of the tax, the~~ A board of county commissioners may, by resolution
20 ~~and after 10 days' public notice,~~ resolution, levy a local sales and use tax at a rate of one-quarter
21 percent (0.25%). Before adopting a resolution under this Article, the board of commissioners
22 must give at least 10 days' public notice of its intent to adopt the resolution and must hold a
23 public hearing on the issue of adopting the resolution.

24 (b) ~~Vote.~~—~~The board of county commissioners may direct the county board of~~
25 ~~elections to conduct an advisory referendum on the question of whether to levy a local sales~~
26 ~~and use tax in the county as provided in this Article. The election shall be held on a date jointly~~
27 ~~agreed upon by the board of county commissioners and the board of elections and shall be held~~
28 ~~in accordance with the procedures of G.S. 163-287.~~

29 (c) ~~Ballot Question.~~—~~The form of the question to be presented on a ballot for a special~~
30 ~~election concerning the levy of the tax authorized by this Article shall be:~~

31 "[] FOR [] AGAINST

32 ~~Local sales and use tax at the rate of one quarter percent (0.25%) in addition to all~~
33 ~~other State and local sales and use taxes."~~

34 (d) ~~Limitation.~~—~~A tax levied under this Article may not be in effect in a county at the~~
35 ~~same time as a tax levied under Article 60 of this Chapter.~~



1 "§ 105-538. Administration of taxes.

2 Except as provided in this Article, the adoption, levy, collection, administration, and repeal
3 of these additional taxes must be in accordance with Article 39 of this Chapter. G.S. 105-468.1
4 is an administrative provision that applies to this Article. A tax levied under this Article does
5 not apply to the sales price of food that is exempt from tax pursuant to G.S. 105-164.13B or to
6 the sales price of a bundled transaction taxable pursuant to G.S. 105-467(a)(5a). The Secretary
7 shall not divide the amount allocated to a county between the county and the municipalities
8 within the county."

9 **SECTION 3.** This act is effective when it becomes law. This act does not affect the
10 rights or liabilities of the State, a county, a taxpayer, or another person arising under a statute
11 amended or repealed by this act before the effective date of its amendment or repeal; nor does it
12 affect the right to any refund or credit of a tax that accrued under the amended or repealed
13 statute before the effective date of its amendment or repeal.