

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE DRS75299-MC-96 (3/7)

Short Title: Study of Uniformity of Occupancy Taxes. (Public)

Sponsors: Senator Hoyle.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO DIRECT THE REVENUE LAWS STUDY COMMITTEE TO STUDY
THE UNIFORMITY OF LOCAL OCCUPANCY TAXES THROUGHOUT THE
STATE.

The General Assembly of North Carolina enacts:

SECTION 1. The Revenue Laws Study Committee shall study the authority of cities and counties to levy local occupancy taxes to determine the extent to which the authority differs among the cities and counties and the rationale for these differences. The study shall include a review of the following features of the local occupancy tax laws:

- (1) The maximum tax rate.
- (2) The authorized use of the revenue generated.
- (3) The rentals subject to the tax.

SECTION 2. The Revenue Laws Study Committee shall report its findings on this issue, including any recommendations or legislative proposals, to the 2008 Regular Session of the General Assembly.

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