

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**SENATE BILL 1150**

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

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Sponsors: Senator Hoyle.

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Referred to: Rules and Operations of the Senate.

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March 22, 2007

A BILL TO BE ENTITLED

1 AN ACT TO DIRECT THE REVENUE LAWS STUDY COMMITTEE TO STUDY  
2 THE UNIFORMITY OF LOCAL OCCUPANCY TAXES THROUGHOUT THE  
3 STATE.  
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5 The General Assembly of North Carolina enacts:

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

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

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

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