

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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HOUSE DRH30076-SVx-5 (10/01)

Short Title: Additional Alleghany Occupancy Tax.

(Local)

Sponsors: Representative Stevens.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE ALLEGHANY COUNTY TO LEVY AN ADDITIONAL THREE
3 PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** Chapter 162 of the 1991 Session Laws, as amended by S.L.
6 2004-106, is amended by adding a new subsection to read:
7 "(a1) Authorization of Additional Tax. – In addition to the tax authorized by subsection
8 (a) of this section, the Alleghany County Board of Commissioners may levy an additional room
9 occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of
10 accommodations taxable under subsection (a) of this section. The levy, collection,
11 administration, and repeal of the tax authorized by this subsection shall be in accordance with
12 the provisions of this section. Alleghany County may not levy a tax under this subsection
13 unless it also levies the tax authorized under subsection (a) of this section."
14 **SECTION 2.** This act is effective when it becomes law.

