

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1540

Short Title: Haywood Occy Tax/Include Campgrounds.

(Local)

Sponsors: Representatives Beall and Ramsey.

Referred to: Finance.

June 3, 1992

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE HAYWOOD COUNTY TO EXPAND ITS OCCUPANCY
TAX TO INCLUDE CAMPGROUNDS.

The General Assembly of North Carolina enacts:

Section 1. Part V of Chapter 908 of the 1983 Session Laws, as amended, is further amended by adding a new section to read:

"Sec. 11.1. The Haywood County Board of Commissioners may, by resolution, expand the scope of this tax to apply to any campsite or similar transient accommodation furnished by a campground. The expansion of the tax shall become effective on the date specified in the resolution. That date must be the first day of a calendar month, however, and may not be earlier than the first day of the second month after the date the resolution is adopted."

Sec. 2. This act becomes effective July 1, 1992.