

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 613

Short Title: Four County Revenue Options Menu.

(Local)

Sponsors: Representative Owens.

Referred to: Rules, Calendar and Operations of the House.

March 25, 1999

A BILL TO BE ENTITLED

1 AN ACT TO AUTHORIZE CAMDEN, CURRITUCK, AND PASQUOTANK
2 COUNTIES TO CHOOSE FROM A MENU OF LOCAL REVENUE OPTIONS,
3 SUBJECT TO APPROVAL BY THE VOTERS OF THE COUNTY.
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5 The General Assembly of North Carolina enacts:

6 Section 1. The General Assembly finds that, through a series of acts over the
7 years, various local governments in this State have been authorized to levy local taxes
8 and impact fees to generate revenues. These local revenue options are important sources
9 of support for local governments experiencing budget limitations in light of growing
10 needs and mandates. Local room occupancy taxes at a maximum rate of six percent (6%)
11 and one percent (1%) prepared meals taxes are two examples of revenue sources that
12 some or all local governments have been authorized to levy.

13 Section 2. It is the intent of the General Assembly to authorize Camden,
14 Currituck, and Pasquotank Counties to choose from a menu of local revenue sources that
15 each county may levy if the levy is first approved by an affirmative vote of a majority of
16 the qualified voters of the county. The menu of revenue options authorized by this act
17 includes the following local revenue options that have been authorized previously for
18 other local governments in this State:

19 (1) Local room occupancy taxes at a maximum rate of six percent (6%).

20 (2) One percent (1%) prepared meals taxes.

1 Section 3. The board of commissioners of the county may direct the county
2 board of elections to conduct an advisory referendum on the question of whether a local
3 tax authorized by this act will be levied. The election shall be held on a date jointly
4 agreed upon by the two boards and shall be held in accordance with the procedures of
5 G.S. 163-287.

6 If the majority of those voting in a referendum held pursuant to this Article
7 vote for the levy of the tax specified in the ballot question, the board of commissioners of
8 the county may, by resolution, levy the tax.

9 Section 4. This act applies only to Camden, Currituck, and Pasquotank
10 Counties.

11 Section 5. This act is effective when it becomes law.