

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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HOUSE DRH50315-MCx-114 (3/13)

Short Title: Ashe County Local Option Sales Tax. (Local)

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Sponsors: Representative Tarleton.

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Referred to:

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1 A BILL TO BE ENTITLED  
2 AN ACT REQUESTED BY THE ASHE COUNTY BOARD OF COUNTY  
3 COMMISSIONERS TO AUTHORIZE ASHE COUNTY TO LEVY A ONE-HALF  
4 CENT LOCAL SALES AND USE TAX FOR PUBLIC SCHOOL CAPITAL  
5 OUTLAY PURPOSES, IF APPROVED BY THE VOTERS OF THE COUNTY.

6 The General Assembly of North Carolina enacts:

7 SECTION 1. This act applies to Ashe County only.

8 SECTION 2. Subchapter VIII of Chapter 105 of the General Statutes is  
9 amended by adding a new Article to read:

10 "Article 46.

11 "Fourth One-Half Cent (1/2¢) Local Government Sales and Use Tax.

12 "**§ 105-535. Short title.**

13 This Article is the Fourth One-Half Cent (1/2¢) Local Government Sales and Use  
14 Tax Act.

15 "**§ 105-536. Limitations.**

16 This Article applies only to counties that levy the first one-cent (1¢) local sales and  
17 use tax under Article 39 of this Chapter or under Chapter 1096 of the 1967 Session  
18 Laws, the first one-half cent (1/2¢) local sales and use tax under Article 40 of this  
19 Chapter, the second one-half cent (1/2¢) local sales and use tax under Article 42 of this  
20 Chapter, and the third one-half cent (1/2¢) local sales and use tax under Article 44 of  
21 this Chapter.

22 "**§ 105-537. Levy.**

23 (a) Authority. – If the majority of those voting in a referendum held pursuant to  
24 this Article vote for the levy of the taxes, the board of commissioners of the county  
25 may, by resolution, levy one-half percent (1/2%) local sales and use taxes in addition to  
26 any other State and local sales and use taxes levied pursuant to law.

