

GENERAL ASSEMBLY OF NORTH CAROLINA  
1991 SESSION

CHAPTER 49  
HOUSE BILL 185

AN ACT TO MODIFY THE SCOPE OF THE GASTON COUNTY OCCUPANCY  
TAX.

The General Assembly of North Carolina enacts:

Section 1. Section 1(a) of Chapter 618 of the 1987 Session Laws reads as rewritten:

"(a) Authorization and scope. The Gaston County Board of Commissioners may by resolution, after not less than 10 days' public notice and after a public hearing held pursuant thereto, levy a room occupancy tax of no more than three percent (3%) of the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, inn, or similar place within the county that is subject to sales tax imposed by the State under G.S. ~~105-164.4(3)~~. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations. ~~organizations or to accommodations furnished by any hotel, motel, inn, or similar place that offers to rent fewer than twenty-seven rooms or units.~~"

Sec. 2. This act becomes effective July 1, 1991.

In the General Assembly read three times and ratified this the 23rd day of April, 1991.

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James C. Gardner  
President of the Senate

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Daniel Blue, Jr.  
Speaker of the House of Representatives