

GENERAL ASSEMBLY OF NORTH CAROLINA
1991 SESSION

CHAPTER 93
SENATE BILL 632

AN ACT TO AMEND THE LAW CONCERNING THE GUILFORD COUNTY
OCCUPANCY TAX.

The General Assembly of North Carolina enacts:

Section 1. Section 9 of Chapter 988 of the 1983 Session Laws (Regular Session 1984) reads as rewritten:

"Sec. 9. Repeal of Levy. (a) The board of county commissioners may by resolution repeal the levy of the room occupancy tax in Guilford County, but no repeal of taxes levied under this act shall be effective until the end of the second succeeding fiscal year in which the repeal resolution was adopted.

(b) No liability for any tax levied under this act that attached prior to the date on which a levy is repealed is discharged as a result of the repeal, and no right to a refund of a tax that accrued prior to the effective date on which a levy is repealed may be denied as a result of the repeal."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 21st day of May, 1991.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives