

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 791\*

Short Title: Rockingham Room Tax Collection.

(Local)

Sponsors: Senator Sands.

Referred to: Finance.

April 12, 1993

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT IN COLLECTING THE ROCKINGHAM COUNTY OCCUPANCY TAX, THE COUNTY MAY USE THE COLLECTION METHODS AVAILABLE FOR PROPERTY TAXES.

The General Assembly of North Carolina enacts:

Section 1. Section 1(c) of Chapter 322 of the 1991 Session Laws reads as rewritten:

"(c) Administration. The county shall administer a tax levied under this act. A tax levied under this act is due and payable to the county finance officer in monthly installments on or before the fifteenth day of the month following the month in which the tax accrues. Every person, firm, corporation, or association liable for the tax shall, on or before the fifteenth day of each month, prepare and render a return on a form prescribed by the county. The return shall state the total gross receipts derived in the preceding month from rentals upon which the tax is levied. The county finance officer may, in his or her discretion, proceed against a taxpayer whose tax is delinquent, employing all remedies for collection of property tax set out in G.S. 105-367, 105-368, 105-374, and 105-375. In employing the remedies under those statutes, the occupancy tax shall be treated as a property tax on personal property.

A return filed with the county finance officer under this act is not a public record as defined by G.S. 132-1 and may not be disclosed except as required by law."

Sec. 2. This act is effective upon ratification, and applies to taxes that accrue on or after the date of ratification.