

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

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**HOUSE BILL 470\***

Short Title: Transylvania Occupancy Tax. (Local)

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Sponsors: Representative Walend.

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Referred to: Finance.

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March 7, 2005

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW TRANSYLVANIA COUNTY TO INCREASE THE  
2 OCCUPANCY TAX RATE IN THAT COUNTY.  
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4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Levy of Additional Occupancy Tax. – In addition to the tax  
6 authorized by Chapter 969 of the 1985 Session Laws, as amended by S.L. 1999-205, the  
7 Transylvania County Board of Commissioners may levy a room occupancy tax of up to  
8 three percent (3%) of the gross receipts derived from the rental of accommodations  
9 taxable under that Chapter. The levy, collection, administration, and repeal of the tax  
10 authorized by this act shall be in accordance with the provisions of Section 1 of Chapter  
11 969 of the 1985 Session Laws, as amended by S.L. 1999-205. Transylvania County  
12 may not levy a tax under this act unless it also levies the tax authorized under Chapter  
13 969 of the 1985 Session Laws.

14 **SECTION 2.** Use of Proceeds of Additional Tax. – Transylvania County  
15 shall use funds collected under this act only in accordance with Section 1(e) of Chapter  
16 969 of the 1985 Session Laws, as amended by S.L. 1999-205.

17 **SECTION 3.** This act is effective when it becomes law.