

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE DRH70330-MCx-130 (03/16)

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

Sponsors: Representative Bell.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE WAYNE COUNTY TO LEVY A ONE-CENT LOCAL SALES AND USE TAX, IF APPROVED BY THE VOTERS OF THE COUNTY.

The General Assembly of North Carolina enacts:

SECTION 1. This act applies to Wayne County only.

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

"Article 46.

"Second One-Cent (1¢) Local Government Sales and Use Tax.

"§ 105-535. Short title.

This Article is the Second One-Cent (1¢) Local Government Sales and Use Tax Act.

"§ 105-536. Limitations.

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

"§ 105-537. Levy.

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

(b) Vote. – The board of commissioners of a county may direct the county board of elections to conduct an advisory referendum on the question of whether to levy local one percent (1%) sales and use taxes in the county as provided in this Article. The

1 election shall be held on a date jointly agreed upon by the two boards and shall be held
2 in accordance with the procedures of G.S. 163-287.

3 (c) Ballot Question. – The form of the question to be presented on a ballot for a
4 special election concerning the levy of the taxes authorized by this Article shall be:

5 FOR AGAINST

6 One percent (1%) local sales and use taxes, in addition to the current local
7 sales and use taxes, to be used for lawful purposes.'

8 **"§ 105-538. Administration.**

9 Except as provided in this Article, the adoption, levy, collection, administration,
10 distribution, and repeal of the additional taxes authorized by this Article shall be in
11 accordance with Article 39 of this Chapter. A tax levied under this Article does not
12 apply to the sales price of food that is exempt from tax pursuant to G.S. 105-164.13B."

13 **SECTION 3.** A tax levied under Article 46 of Chapter 105 of the General
14 Statutes, as enacted by this act, does not apply to construction materials purchased to
15 fulfill a lump-sum or unit-price contract entered into or awarded before the effective
16 date of the levy or entered into or awarded pursuant to a bid made before the effective
17 date of the levy when the construction materials would otherwise be subject to the tax
18 levied under Article 46 of Chapter 105 of the General Statutes.

19 **SECTION 4.** This act is effective when it becomes law.