

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE DRH30182-MEx-55 (03/16)

Short Title: Montgomery Limited Privilege Tax.

(Local)

Sponsors: Representative Goodwin.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT AUTHORIZING MONTGOMERY COUNTY TO IMPOSE A PRIVILEGE  
3 LICENSE TAX IN LIMITED CIRCUMSTANCES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 153A-152 is amended by adding a new subsection to read:

6 "(a1) Hydroelectric Facility. – A county may levy an annual privilege license tax on a  
7 business that operates a facility that uses hydropower to produce electricity."

8 **SECTION 2.** G.S. 105-116(e1) reads as rewritten:

9 "(e1) An electric power company engaged in the business of furnishing electricity,  
10 electric lights, current, or power that collects the annual franchise or privilege tax pursuant to  
11 subsection (a) of this section and remits the tax collected to the Secretary shall not be subject to  
12 any additional franchise or privilege tax imposed upon it by any city or county. The prohibition  
13 in this subsection on a county privilege license tax does not apply to the tax authorized by  
14 G.S. 153A-152(a1)."

15 **SECTION 3.** This act applies only to Montgomery County.

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

