

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE DRH80545-SVx-20 (05/12)

Short Title: Increase Montgomery Co. Occup. Tax.

(Local)

Sponsors: Representative Goodwin.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE MONTGOMERY COUNTY TO LEVY AN ADDITIONAL  
THREE PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 4 of S.L. 2001-434 is amended by adding a new subsection  
to read:

"(a1) Authorization of Additional Tax. – In addition to the tax authorized by subsection (a) of this section, the Montgomery County Board of Commissioners may levy an additional room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of accommodations taxable under subsection (a) of this section. The levy, collection, administration, and repeal of the tax authorized by this subsection shall be in accordance with the provisions of this section. Montgomery County may not levy a tax under this subsection unless it also levies the tax authorized under subsection (a) of this section."

**SECTION 2.** This act is effective when it becomes law.



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