

GENERAL ASSEMBLY OF NORTH CAROLINA

Session 2011

Legislative Fiscal Note

BILL NUMBER: House Bill 991 (First Edition)

SHORT TITLE: Jackson Co. Occupancy Tax Changes.

SPONSOR(S): Representative Haire

FISCAL IMPACT				
	Yes ()	No (X)	No Estimate Available ()	
	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u> <u>FY 2016-17</u>
REVENUES	**No Fiscal Impact**			
EXPENDITURES				
POSITIONS (cumulative):				
PRINCIPAL DEPARTMENT(S) & PROGRAM(S) AFFECTED:	Jackson County			
EFFECTIVE DATE:	This act is effective when it becomes law.			

BILL SUMMARY: House Bill 991 amends SL 2011-170 to postpone changes made to Jackson County's occupancy tax until January 1, 2013.

ASSUMPTIONS AND METHODOLOGY: The 2011 legislation allowed for an additional 3% occupancy tax to be levied with the same conditions and requirements that apply to the initial 3% rate. House Bill 991 would simply move the effective date of that legislation to January 1, 2013. There would be no fiscal impact, as the additional 3% occupancy tax is not being levied.

SOURCES OF DATA: Committee Counsel Report

TECHNICAL CONSIDERATIONS: None

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