

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

H.B. 1057
May 25, 2022
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH40748-NIF-18

Short Title: Mitchell County Occupancy Tax Revision. (Local)

Sponsors: Representative Greene.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO REMOVE REFERENCES TO NONPROFIT CHARITABLE, EDUCATIONAL,
3 AND RELIGIOUS ORGANIZATIONS FOR OCCUPANCY TAX PURPOSES IN
4 MITCHELL COUNTY.
5 The General Assembly of North Carolina enacts:
6 **SECTION 1.** Section 1 of Chapter 141 of the 1987 Session Laws reads as rewritten:
7 "**Section 1.** Occupancy tax. (a) Authorization and scope. The Mitchell County Board of
8 Commissioners may by resolution, after not less than 10 days' public notice and after a public
9 hearing held pursuant thereto, levy a room occupancy tax of three percent (3%) of the gross
10 receipts derived from the rental of any room, lodging, or similar accommodation furnished by a
11 hotel, motel, inn, or similar place within the county that is subject to sales tax imposed by the
12 State under G.S. 105-164.4(3). This tax is in addition to any State or local sales tax. ~~This tax does~~
13 ~~not apply to accommodations furnished by nonprofit charitable, educational, or religious~~
14 ~~organizations.~~
15"
16 **SECTION 2.** This act is effective when it becomes law.



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