

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021**

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HOUSE BILL 1057

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

Sponsors: Representative Greene.

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

May 26, 2022

A BILL TO BE ENTITLED

1 AN ACT TO REMOVE REFERENCES TO NONPROFIT CHARITABLE, EDUCATIONAL,
2 AND RELIGIOUS ORGANIZATIONS FOR OCCUPANCY TAX PURPOSES IN
3 MITCHELL COUNTY.
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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.

