

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

FILED SENATE
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PRINCIPAL CLERK

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SENATE BILL DRS45017-SVxf-1

Short Title: Add'l Local Sales Tax/Sampson County. (Local)

Sponsors: Senator Jackson (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE THE SAMPSON COUNTY BOARD OF COMMISSIONERS TO
3 LEVY, BY RESOLUTION, AN ADDITIONAL LOCAL SALES AND USE TAX OF UP
4 TO ONE PERCENT.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** This act applies to Sampson County only.

7 **SECTION 2.** Levy of Additional Local Sales and Use Tax. – The board of
8 commissioners may, after not less than 10 days' public notice and after a public hearing held
9 pursuant thereto, by resolution, impose and levy a local sales and use tax at a rate of up to one
10 percent (1%).

11 **SECTION 3.** Limitation. – A tax may be levied under this act only if the county
12 levies the first one cent (1¢) local sales and use tax under Article 39 of Chapter 105 of the General
13 Statutes, the first one-half cent (1/2¢) local sales and use tax under Article 40 of Chapter 105 of
14 the General Statutes, the second one-half cent (1/2¢) local sales and use tax under Article 42 of
15 Chapter 105 of the General Statutes, and the one-quarter cent (1/4¢) local sales and use tax under
16 Article 46 of Chapter 105 of the General Statutes.

17 **SECTION 4.** Administration. – The Secretary shall, on a monthly basis, allocate to
18 each taxing county the net proceeds of the tax levied under this act. If the Secretary collects taxes
19 under this act in a month and the taxes cannot be identified as being attributable to a particular
20 taxing county, the Secretary must allocate the net proceeds of these taxes among the taxing
21 counties in proportion to the amount of taxes collected in each county under this act in that month.
22 For purposes of this act, the term "net proceeds" has the same meaning as defined in
23 G.S. 105-472.

24 Except as provided in this act, the adoption, levy, collection, administration, and
25 repeal of these additional taxes must be in accordance with Article 39 of Chapter 105 of the
26 General Statutes. G.S. 105-468.1 is an administrative provision that applies to this act. A tax
27 levied under this act does not apply to the sales price of food that is exempt from tax pursuant to
28 G.S. 105-164.13B or to the sales price of a bundled transaction taxable pursuant to
29 G.S. 105-467(a)(5a). The Secretary shall not divide the amount allocated to a county between the
30 county and the municipalities within the county.

31 **SECTION 5.** Use. – A county must use the net proceeds of a tax levied under this
32 act only for a public purpose.

33 **SECTION 6.** This act is effective when it becomes law.

