

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023**

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**SENATE BILL 26  
Finance Committee Substitute Adopted 6/26/23**

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

(Local)

Sponsors:

Referred to:

January 27, 2023

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE SAMPSON COUNTY BOARD OF COMMISSIONERS TO LEVY, BY RESOLUTION, AN ADDITIONAL LOCAL SALES AND USE TAX OF UP TO ONE PERCENT.

The General Assembly of North Carolina enacts:

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

**SECTION 2.** Levy of Additional Local Sales and Use Tax. – The board of commissioners may, after not less than 10 days' public notice and after a public hearing held pursuant thereto, by resolution and without the necessity of a special election, impose and levy a local sales and use tax at a rate of up to one percent (1%), which must be levied in an increment of one-quarter percent (0.25%).

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

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

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

**SECTION 5.** Repeal. – The board of commissioners may, by resolution and without the necessity of a special election, repeal the levy and imposition of the tax authorized under this act. The repeal of a tax authorized under this act shall not be effective until the end of the fiscal year in which the resolution was adopted.



1           **SECTION 6.** Use. – A county must use the net proceeds of a tax levied under this  
2 act only for a public purpose.

3           **SECTION 7.** This act is effective when it becomes law. A tax levied under this act  
4 shall become effective on the first day of a calendar quarter. For the first levy of a tax under this  
5 act, the county must provide a minimum of 180 days' notice of the levy to the Secretary of  
6 Revenue and at least 90 days' notice for any subsequent levies.