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P.176

RESOLUTION LEVYING AN OCCUPANCY TAX ON THE RENTAL OF ACCOMMODATIONS WITHIN THE TOWN OF NORTH TOPSAIL BEACH

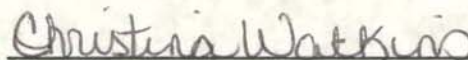
WHEREAS, 2001 Session Laws, S92, Part V., Section 5.1 authorizes the Board of Aldermen of the Town of North Topsail Beach to levy an occupancy tax as of January 2002; and


WHEREAS, the Board of Aldermen have determined that such a tax would be in the best interest of the Town;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Aldermen of the Town of North Topsail Beach that::

1. A tax in the amount of three percent (3%) of the gross receipts from the rental of accommodations within the corporate limits of the Town is hereby levied, pursuant to 2001 Session Laws, Part V, Section 5.1.
2. The tax levied herein applies to the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the Town that is subject to sales tax imposed by the State under G.S. 105-164.4 (a) (3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations. The tax does not apply to any residence or cottage rented for less than fifteen (15) days in a calendar year or to any room or accommodation supplied to the same person for a period of ninety (90) or more continuous days.
3. The Finance Officer shall design, print and furnish to all appropriate businesses and persons in the Town the necessary forms for filing returns, along with instructions to insure the full collection of the tax, and shall collect and administer the tax as provided in G.S. 160A-215 and in rules adopted by the Board of Aldermen from time to time.
4. Any person who fails or refuses to file the return or pay the tax authorized and levied by this resolution shall be subject to the penalties, fines and punishments set out in G.S. 160A-215.
5. The proceeds of the tax levied herein shall be allocated for beach nourishment. Gross proceeds less the cost to the Town of administering and collecting the tax, as determined by the Finance Officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross receipts collected each year.

Adopted this 6 day of December, 2001.


Christina Watkins, Deputy Town Clerk


Marlow F. Bostic, Jr., Mayor