

AN ORDINANCE TO ESTABLISH AN OCCUPANCY TAX  
WITHIN ALLEGHANY COUNTY

BE IT ORDAINED by the Board of County Commissioners of Alleghany County, North Carolina, that a countywide occupancy tax be established pursuant to the authority granted by the North Carolina General Assembly under HB 775 by the enactment of the following ordinance:

Section 1 - Occupancy

The Alleghany County Board of Commissioners, may by ordinance or resolution, after not less than 10 days notice and public hearing, levy a room occupancy tax of three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the county that is subject to the 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, summer camps for minors, or to any business that offers to rent less than five (5) units.

Section 2 - Collection

Every operator of a business subject to the tax levied under this ordinance shall, on and after the effective date of the levy of the tax, collect the tax. This tax shall be collected as part of the charge for furnishing a taxable accommodation. The tax shall be stated and charged separately from the sales records, and shall be paid by the purchaser to the operator of the business as trustee for and on account of the county. The tax shall be added to the sales price and shall be passed on to the purchaser instead of being borne by the operator of the business. The county shall design, print, and furnish to all appropriate businesses and persons in the county the necessary forms for filing returns and instructions to ensure the full collection of the tax.

Section 3 - Administration

The county shall administer the tax levied under this ordinance. A tax levied under this ordinance is due and payable to the county finance officer in monthly installments on or before the fifteenth (15th) day of the month following the month in which the tax accrues. Every person, firm, corporation, or association liable for the tax shall, on or before the fifteenth (15th) day of each month, prepare and render a return on a form prescribed by the county. The return shall state the total gross receipts derived in the preceding month from rentals upon which the tax is levied. A return filed under this ordinance with the county finance officer is not a public record as defined by G.S. 132-1, and may not be disclosed except as required by law.

Section 4 - Penalties

A person, firm, corporation, or association who fails or refuses to file the return required by this ordinance shall pay a penalty of ten dollars (\$10.00) for each day's omission. In case of failure or refusal to file the return or pay the tax for a period of 30 days after the time required for filing the return or for paying the tax, there shall be an additional tax, as a penalty, of five percent (5%) of the tax due in addition to any other penalty, with an additional tax of five percent (5%) for each additional month or fraction thereof until the tax is paid. The Board of Commissioners, may for good cause shown, compromise or forgive the additional tax penalties imposed by this ordinance. Any person who willfully attempts in any manner to evade a tax imposed under this ordinance or who willfully fails to pay the tax or make and file a return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and shall be punishable by a fine not to exceed one thousand dollars (\$1000.), imprisonment not to exceed six months, or both.

#### Section 5 - Use of Tax Revenue

The County of Allegheny shall, on a quarterly basis, distribute one-half of the net proceeds of the tax levied under this ordinance to the Allegheny County Chamber of Commerce. The chamber of commerce may use funds distributed to it under this ordinance only to promote travel, tourism and conventions in Allegheny County, and for no other purpose. The county may use the remaining one-half of the revenue received under this ordinance on tourist-related purposes, defined to include construction and maintenance of public facilities and buildings, police protection and emergency services.

#### Section 6 - Effective Date

The effective date shall be the first day of a calendar month, but may not be earlier than the first day of the second month after the date the ordinance is adopted. The effective date of this ordinance is October 1, 1991.

#### Section 7 - Repeal

A tax levied under this ordinance may be repealed by an ordinance adopted by the Allegheny County Board of Commissioners, after due notice and public hearing. Repeal of a tax levied under this ordinance shall become effective on the first day of a month and may not become effective until the end of the fiscal year in which the repeal ordinance was adopted. Repeal of a tax levied under this ordinance does not affect the liability for a tax that was attached before the effective date of the repeal, nor does it affect a right to a refund of a tax that accrued before the effective date of the repeal.

Duly adopted this the 5th day of August, 1991.

(sig: John A. Hampton)  
John A. Hampton, Chairman

(sig: Oscar A. Reeves)  
Oscar A. Reeves, Vice-Chairman

(sig: Warren Taylor)  
Warren Taylor, Member

(sig: Daniel F. McMillan)  
Daniel F. McMillan, Clerk  
(County Seal)

FILED FOR REGISTRATION  
LIZABETH R. ROUPE  
REGISTER OF DEEDS  
'92 JAN 9 AM 10 51  
BOOK 1 PAGE 123  
ALLEGHANY COUNTY, N.C.  
(sig: Lizabeth Reeves Roupe)