

State of North Carolina

County of Rutherford

**Notice**

Notice is hereby given pursuant to G.S 105-537(a) that the Rutherford County Board of Commissioners will consider adopting a Resolution Levying an Additional One-Quarter Cent (1/4¢) County Sales and Use Tax at its special meeting of May 21, 2018 at 4:00 p.m. in the County Commissioners' Meeting Room, Rutherford County Office Building, 289 North Main Street, Rutherfordton, NC.

## Article 46.

## One-Quarter Cent (1/4¢) County Sales and Use Tax.

**§ 105-535. Short title.**

This Article is the One-Quarter Cent (1/4¢) County Sales and Use Tax Act. (2007-323, s. 31.17 (b).)

**§ 105-536. Limitations.**

This Article applies only to counties that levy the first one-cent (1¢) sales and use tax under Article 39 of this Chapter or under Chapter 1096 of the 1967 Session Laws, the first one-half cent (1/2¢) local sales and use tax under Article 40 of this Chapter, and the second one-half cent (1/2¢) local sales and use tax under Article 42 of this Chapter. (2007-323, s. 31.17(b).)

**§ 105-537. Levy.**

(a) Authority. - If the majority of those voting in a referendum held pursuant to this Article vote for the levy of the tax, the board of county commissioners may, by resolution and after 10 days' public notice, levy a local sales and use tax at a rate of one-quarter percent (0.25%).

(b) Vote. - The board of county commissioners may direct the county board of elections to conduct an advisory referendum on the question of whether to levy a local sales and use tax in the county as provided in this Article. The election shall be held in accordance with the procedures of G.S. 163-287.

(c) Ballot Question. - The form of the question to be presented on a ballot for a special election concerning the levy of the tax authorized by this Article shall be:

"[ ] FOR [ ] AGAINST

Local sales and use tax at the rate of one-quarter percent (0.25%) in addition to all other State and local sales and use taxes."

(d) Repealed by Session Laws 2014-3, s. 14.22, effective May 29, 2014. (2007-323, s. 31.17 (b); 2013-381, s. 10.14; 2014-3, s. 14.22.)

**§ 105-538. Administration of taxes.**

Except as provided in this Article, the adoption, levy, collection, administration, and repeal of these additional taxes must be in accordance with Article 39 of this Chapter. G.S. 105-468.1 is an administrative provision that applies to this Article. A tax levied under this Article 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. (2007-323, s. 31.17(b); 2007-345, s. 14.5(a); 2008-134, s. 75; 2009-445, s. 18.)

**§§ 105-539 through 105-549:** Reserved for future codification purposes.