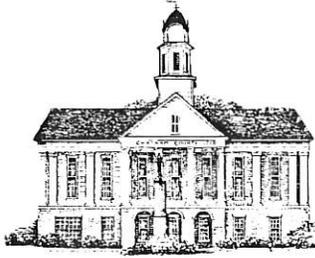


# COUNTY OF CHATHAM

COMMISSIONERS  
HENRY DUNLAP, JR., Chairman  
MARY HAYES HOLMES  
UVA HOLLAND  
MARGARET BRYANT POLLARD  
E. T. HANNER



P. O. BOX 87  
PITTSBORO, N. C. 27312  
ORGANIZED 1770      707 SQUARE MILES

RES. #94-40

BEN SHIVAR  
County Manager  
ROBERT L. GUNN  
County Attorney  
Phone (919) 542-8200

## RESOLUTION Levying an Occupancy Tax in Chatham County

**WHEREAS**, the North Carolina General Assembly ratified Senate Bill 1679 as Chapter 642 of the 1993 Session Laws; and

**WHEREAS**, this legislation authorizes the Chatham County Board of Commissioners by resolution, after not less than 10 days' public notice and after a public hearing held pursuant thereto, to levy an occupancy tax of up to three percent (3%) of gross receipts derived from the rental of lodging in Chatham County; and

**WHEREAS**, the County has met the notice and public hearing requirements set forth in Chapter 642 of the 1993 Session Laws;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of the County of Chatham that:

**Section 1:** The Board of Commissioners does hereby levy and impose 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 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;

**Section 2:** The collection, administration, penalties, use of the tax, and other matters concerning said tax shall be in accordance with and pursuant to the provisions of Chapter 642 of the 1993 Session Laws;

**Section 3:** The effective date of the levy of this tax shall be January 1, 1995.

Adopted this, the 26<sup>th</sup> day of September, 19 94.

**ATTEST:**

Henry H. Dunlap Jr.  
Henry H. Dunlap, Jr., Chairman  
Chatham County Board of Commissioners

Sandra B. Lee  
Sandra Lee, Clerk to the Board  
Chatham County