

TABLE 59B. ARTICLE 45 LOCAL GOVERNMENT SALES AND USE TAX FOR BEACH NOURISHMENT

Fiscal year	Net collections [1% levy] [\$]
2005-06....	2,853,417
2006-07....	1,860,797

Local Government Sales and Use Tax for Beach Nourishment Act:

SB 622 (SL 2005-276, s. 33.33) amended Chapter 123 of the 2004 Session Laws that added a new Article 45, Local Government Sales and Use Tax for Beach Nourishment, G.S. 105-525 through G.S. 105-531.

The act, as amended, added a new Section 3.1 to provide that the board of commissioners of Dare County were authorized to levy a temporary additional 1% local sales and use tax to be used only for beach nourishment. The administration of the tax was in accordance with Article 39 of Chapter 105. The tax did not apply to the sales price of food that is exempt from tax pursuant to G.S. 105-164.13B.

The tax was only in effect from January 1, 2006 through June 30, 2006.