

CHOWAN COUNTY
AN ORDINANCE LEVYING TAX GROSS RECEIPTS DERIVED FROM RETAIL
SHORT-TERM LEASE OR RENTAL OF MOTOR VEHICLES

WHEREAS, pursuant to Chapter 2 of the 2000 Session Laws, current NCGS §105-275(42) excludes from the county's ad valorem tax base "vehicles offered at retail for short-term lease or rental"; however pursuant to the same session law, NCGS §153A-156 authorizes a county to levy a gross receipts tax on the gross receipts from the short-term lease or rental of vehicles at retail to the general public;

NOW, THEREFORE BE IT ORDAINED, by the Chowan County Board of Commissioners pursuant to NCGS §153A-156 that the following tax is levied: .

SECTION 1. Tax on Gross Receipts derived from retail short term motor vehicle leases or rentals. The County of Chowan hereby imposes and levies a tax of one and one half percent (1.5 %) of the gross receipts from the short term lease or rental of vehicles at retail to the general public, as authorized by NCGS §153A-156.

SECTION 2. Administration. The County through its Tax Administrator will administer and collect from operators of leasing and rental entities the tax levied hereby. The County Tax Collector may promulgate additional lawful rules and regulations necessary for implementation and collection of the tax.

SECTION 3. Payment of Taxes and Filing of Returns. The taxes levied hereby are due and payable to the County in monthly installments on or before the fifteenth (15th) day of the month following the month in which the tax accrues. Every entity required to collect the tax shall, on or before the fifteenth (15th) day of each month, prepare and render a return to the County.

SECTION 4. Penalties. In case of failure or refusal to file a return or pay the tax, pursuant to NCGS §153A-156(f) the penalties and remedies that apply to local sales and use taxes under Subchapter VIII of Chapter 105 of the General Statutes apply to a tax levied under this ordinance. The County Board of Equalization and Review, for good cause shown, may consider appeals and adjust any penalty or additional tax imposed hereunder.

SECTION 5. Misdemeanor for Willful Violation. Any person, firm, corporation or association who willfully attempts in any manner to evade a tax imposed herein or who willfully fails to pay the tax shall, in addition to the penalties provided by law and herein, be guilty of a misdemeanor punishable as provided by law.

SECTION 6. Effective Date. This ordinance shall

become effective immediately

Adopted this 3rd day of November, 2008.

Susanne Stallings
Clerk

Clerk