

ORDINANCE _____

AMENDMENT TO ORDINANCE LEVYING TAX ON GROSS RECEIPTS DERIVED FROM RETAIL SHORT-TERM RENTAL OF MOTOR VEHICLES

WHEREAS, Buncombe County previously adopted an Ordinance Levying Tax on Gross Receipts Derived from Retail Short-Term Rental of Motor Vehicles on June 27, 2000 by Ordinance #:00-6-10; and

WHEREAS, the Tax Office is currently auditing the returns and payment processes of tax programs it administers and has found a discrepancy in the due date between this Ordinance and State law as well as a typo in the Ordinance; and

WHEREAS, this Board is of the opinion that it is in the best interests of the citizens and residents of the County to amend this ordinance consistent with State law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. That the Ordinance Levying Tax on Gross Receipts Derived from Retail Short-Term Rental of Motor Vehicles is hereby revised as follows:
 - a. the tax of one and one-half percent (1 ½%) of the gross receipts from the short-term lease or rental of vehicles t retail are due and payable to the County in monthly installments by the 20th day of the month following the month in which the tax accrues.
 - b. the Board of Commissioners retains the right to reduce or waive these penalties and interest in accordance with GS §105-237.
2. That if any section, subsection, clause or phrase of this ordinance is, for any reason, held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance;
3. That all ordinances and clauses of ordinances in conflict herewith be and are hereby repealed to the extent of such conflict; and
4. That these ordinance amendments are effective upon adoption.

This the ____ of April, 2016.

ATTEST

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE

Kathy Hughes, Clerk

By: _____
David Gantt, Chairman

APPROVED AS TO FORM

County Attorney