



## RANDOLPH COUNTY BOARD OF COMMISSIONERS

Randolph County Office Building Q 725 McDowell Road Q Post Office Box 4728  
Asheboro, North Carolina 27204-4728 0 Telephone: (910) 318-6300

### AN ORDINANCE

#### Levying Tax on Gross Receipts Derived from Retail Short-term Lease or Rental of Motor Vehicles

WHEREAS, the North Carolina General Assembly has ratified Senate Bill 1076, signed into law as Session Law 2000-2 and effective for taxable years beginning on or after July 1, 2000; and

WHEREAS, this act repealed the property tax on certain vehicles leased or rented under retail short-term leases or rentals and authorized counties to replace the lost tax revenue through enactment of a local tax on gross receipts derived from retail short-term leases or rentals;

NOW, THEREFORE, BE IT ORDAINED by the Randolph County Board of Commissioners that:

1. The County of Randolph hereby imposes and levies a tax of one and one-half percent of the gross receipts from the short-term lease or rental of vehicles at retail to the general public.
2. The County will administer and collect from operators of leasing and rental establishments the taxes levied hereby, and the County may promulgate additional rules and regulations necessary for implementation of the taxes.
3. The taxes levied hereby are due and payable to the County in monthly installments on or before the fifteenth day of the month following the month in which the tax accrues. Every taxable establishment required to collect the tax shall, on or before the fifteenth day of each month, prepare and render a return to the County. The County shall design, print, and furnish to all taxable establishments the necessary forms for filing returns and instructions to insure the full collection of the tax. A return filed for this purpose is not a public record as defined by Section 132-1 of the North Carolina General Statutes and may not be disclosed except as required by law.

— TOLL FREE NUMBERS —

Greensboro Area: 218-4300 / Archdale-Trinity Area: 819-3300 / Liberty Area: 218-4300

4. In case of failure or refusal to file a return or pay the tax for a period of thirty days after the time required for filing the return or paying the tax, there shall be an additional tax, as a penalty, of five percent of the tax due, with an additional tax of five percent for each additional month or fraction thereof until the tax is paid. The County Board of Commissioners for good cause shown may compromise or forgive any penalty or additional tax imposed hereunder.

5. 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 or make and file a return shall, in addition to the penalties provided by law and herein, be guilty of a misdemeanor punishable as provided by law.

6. The short-term rental or leased vehicle gross receipts tax levied herein shall become effective August 1, 2000.

This is the 10th day of July, 2000.