

**A BILL TO BE ENTITLED  
TO ACT TO AUTHORIZE THE CITY OF WINSTON-SALEM TO LEVY A LOCAL  
PRIVILEGE LICENSE TAX.**

The General Assembly of North Carolina enacts:

**SECTION 1.** Privilege license tax.

(a) Levy and Scope. – A city council may, by ordinance, after not less than 10 days' public notice and a public hearing held pursuant thereto, levy an annual privilege license tax on each business located and operating within the city unless the business is engaged in an activity listed in G.S. 160A-206. The tax applies to each business location and does not apply to each individual employed by or affiliated with that business.

(b) Amount. –The minimum tax shall be \$100.00 for all gross receipts up to \$60,000 plus .000125 times gross receipts in excess of \$60,000.

(c) Administration. – The tax is due by July 1 of each year. The tax is imposed for the privilege of engaging in business during the fiscal year that begins on the July 1 due date of the tax. A business must pay the tax before it begins to operate within the city. The full amount of the tax applies to a business that begins to operate at any time during the fiscal year. If a business is discontinued during the fiscal year, the business is not entitled to a refund.

(d) Penalties and Collection. – The penalties in G.S. 105-236 apply to this section. A city may collect a tax due in any manner allowed under Article 9 of Chapter 160A of the General Statutes.

**SECTION 2.** This act applies only to the City of Winston-Salem and is effective when it becomes law.