

May 16, 2000

H 1543. CAMDEN OCCUPANCY TAX. *TO AUTHORIZE CAMDEN COUNTY TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.* Authorizes Camden County Comm'rs to levy room occupancy tax of up to five percent of gross receipts derived from rental of any room, lodging, or accommodation furnished by hotel, motel, etc. within county that is subject to state sales tax. County to use at least two-thirds of net proceeds of tax to promote travel and tourism in county and remainder for tourism-related expenditures. Adds Camden County to GS 153A-155, which is applicable to eleven other counties. Provides that room occupancy tax may be levied only by resolution after not less than ten days' public notice and a public hearing. Sets out provisions on collection, administration, penalties for failure to pay tax, and repeal or reduction of tax.

Intro. by Owens.

Ref. to Rules	GS 153A, CAMDEN
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