

April 1, 1999

H 830. TRANSYLVANIA ROOM TAX PENALTIES. *TO MODIFY THE PENALTIES FOR THE TRANSYLVANIA COUNTY ROOM OCCUPANCY TAX.* Places Transylvania county room occupancy tax levy, administration, collection and repeal under GS 153A-155 rather than under the special provisions of 1985 Sess. Law Ch. 969.

Intro. by Walend.

Ref. to Finance

TRANSYLVANIA

May 17, 1999

H 830. TRANSYLVANIA ROOM TAX PENALTIES. Intro. 4/1/99. House committee substitute makes the following changes to 2nd edition. Provides that revenue may be used for tourism-related expenditures as well as to promote travel and tourism. Defines "promote travel and tourism" as advertising and marketing area or activity, conducting market research, etc., to attract tourists or business travelers to area. Defines "tourism-related expenditures" as expenditures designed to increase use of lodging, meeting, and convention facilities, and includes tourism-related capital expenditures.