

June 13, 2002

H 1720. WILMINGTON OCCUPANCY TAX. TO AUTHORIZE THE CITY OF WILMINGTON TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX. Authorizes Wilmington City Council to levy a local occupancy tax of up to 3% of gross receipts. Provides that net proceeds of tax may be used only for tourism-related expenditures, including tourism-related capital expenditures. Amends GS 160A-215 to add Wilmington to jurisdictions subject to uniform provisions for room occupancy taxes.

Intro. by Wright.

Ref. to Finance	NEW HANOVER
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September 19, 2002

H 1720. WILMINGTON OCCUPANCY TAX. Intro. 6/13/02. House committee substitute makes the following changes to 1st edition. Conditions authorization of levy of the tax on the creation of a Tourism Development Authority by New Hanover County.

October 3, 2002

SL 2002-139 (H 1720). WILMINGTON OCCUPANCY TAX. AN ACT TO AUTHORIZE THE CITY OF WILMINGTON TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX. Summarized in *Daily Bulletin* 6/13/02 and 9/19/02. Enacted October 3, 2002. Effective October 3, 2002.