

March 19, 2001

H 685. OCCUPANCY TAX FOR CERTAIN COUNTIES. *TO AUTHORIZE ANSON, MONTGOMERY, AND STANLY COUNTIES TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.* As title indicates. Maximum rates are 3% for Anson and Montgomery and 6% for Stanly. Net proceeds in Anson and Montgomery distributed to county tourism development authority. For Stanly, 5/6 of proceeds derived from accommodations in City of Albemarle go to the city, with City required to remit 40% of that amount to county tourism development authority. County must remit to other municipalities proceeds from accommodations within their jurisdiction, and those municipalities are required to remit \$1 per capita to county tourism development authority. County required to remit annually to the authority the greater of \$25,000 or one-half the remaining proceeds.

Intro. by Gibson.

Ref. to Finance	ANSON, MONTGOMERY, STANLY
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July 18, 2001

H 685. OCCUPANCY TAX FOR CERTAIN COUNTIES. Intro. 3/19/01. House committee substitute makes the following changes to 1st edition. Provides that City of Albemarle shall use remainder of proceeds (after remitting 40% of proceeds it receives to tourism development authority) only for tourism-related expenditures.

August 7, 2001

H 685. OCCUPANCY TAX FOR CERTAIN COUNTIES. Intro. 3/19/01. Senate committee substitute makes the following changes to 2nd edition. Changes title to *AN ACT TO AUTHORIZE ANSON, MONTGOMERY, AND STANLY COUNTIES TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX, TO AUTHORIZE BEECH MOUNTAIN TO INCREASE ITS OCCUPANCY TAX, TO MAKE ADMINISTRATIVE CHANGES TO BEECH MOUNTAIN'S OCCUPANCY TAX, TO REPEAL THE AVERY COUNTY OCCUPANCY TAX, AND TO AUTHORIZE A TAXING DISTRICT IN AVERY COUNTY TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.* Amends S.L. 1987, Ch. 376, occupancy and tourism development tax for Beech Mountain, to allow Town Council to impose an additional tax of 3% of gross receipts from rental of accommodations on top of currently authorized 3% tax. Eliminates provision that exempts from currently authorized 3% occupancy tax lodging supplied to same person for a period of 90 or more continuous days. Provides that both taxes to be administered under G.S. 160A-215. Requires Beech Mountain Town Council to create Development Authority if levies occupancy tax and provides that 1/3 of net proceeds go to Avery County Tourism Development Authority and 2/3 to Beech Mountain Tourism Development Authority to promote travel and tourism. Repeals Avery County occupancy tax and replaces it with creation of Avery County Room Tax District (consisting of part of Avery County not located within the town limits of Beech Mountain) and authorizes district to levy occupancy tax of up to 2% of gross receipts from room rentals. Limits combined district and town occupancy tax in towns within district to 6%. Requires Board of County Commissioners of Avery County to create Authority of 11 members as specified in bill.

August 8, 2001

H 685. OCCUPANCY TAX FOR CERTAIN COUNTIES. Intro. 3/19/01. Senate amendment makes the following changes to 3rd edition. Deletes provision authorizing additional occupancy tax of 3% on top of 3% currently authorized for Beech Mountain and replaces provision creating Avery County Room Tax District with one creating Beech Mountain District W, which consists of part of Town of Beech Mountain located within Watauga County. Allows Beech Mountain District W taxing district to levy occupancy tax of up to 3% of gross hotel occupancy receipts. Specifies how funds to be used and requires Beech Mountain Tourism Development Authority to maintain separate account for Beech Mountain District W funds.

October 4, 2001

H 685. OCCUPANCY TAX FOR CERTAIN COUNTIES. Intro. 3/19/01. Conference report makes the following changes to 4th edition to reconcile matters in controversy. Makes technical changes. Changes effective date of provisions applying to Beech Mountain and Beech Mountain District W to the first day of the fourth month after the bill becomes law (was, effective upon enactment).

October 15, 2001

SL 2001-434 (H 685). OCCUPANCY TAX FOR CERTAIN COUNTIES. *AN ACT TO AUTHORIZE ANSON, MONTGOMERY, AND STANLY COUNTIES TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX, TO CHANGE THE PURPOSES FOR WHICH BEECH MOUNTAIN CAN USE ITS OCCUPANCY TAX, TO MAKE ADMINISTRATIVE CHANGES TO THE BEECH MOUNTAIN OCCUPANCY TAX, TO CREATE AN OCCUPANCY TAX DISTRICT IN BEECH MOUNTAIN, AND TO AUTHORIZE THE BEECH MOUNTAIN TAX DISTRICT TO LEVY AN OCCUPANCY TAX.* Summarized in *Daily Bulletin* 3/19/01, 7/18/01, 8/7/01, 8/8/01, and 10/4/01. Enacted Oct. 11, 2001. Parts V and VII are effective the first day of the fourth month after Oct. 11, 2001. The remainder of this act is effective Oct. 11, 2001.