

March 20, 2001

H 698. CARTERET OCCUPANCY TAX CHANGES. REGARDING CARTERET COUNTY OCCUPANCY TAX CHANGES. Blank bill.

Intro. by Smith.

Ref. to Rules	CARTERET
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July 19, 2001

H 698. CARTERET OCCUPANCY TAX CHANGES. Intro. 3/20/01. House committee substitute makes the following changes to 1st edition. Replaces blank bill with *AN ACT TO REPEAL THE CARTERET COUNTY OCCUPANCY TAX LAW AND TO AUTHORIZE CARTERET COUNTY TO LEVY A NEW OCCUPANCY AND TOURISM DEVELOPMENT TAX*. Provides for transition from existing occupancy tax to new occupancy and tourism tax of 6% of gross receipts from tourist accommodation rentals. New tax to become effective no earlier than Jan. 1, 2002. First three cents of net proceeds to go to the Carteret County Tourism Development Authority to promote travel and tourism; second three cents to be used for beach nourishment. Sets out amounts for distribution of travel and tourism funds to municipalities through 2004. Effective July 1, 2006, authorizes the county to use designated portion of the tax for a convention center, subject to conditions specified in the bill. Establishes procedures for creating tourism authority and beach comm'n.

August 9, 2001

H 698. CARTERET OCCUPANCY TAX CHANGES. Intro. 3/20/01. Senate committee substitute makes the following changes to 2nd edition. Lowers authorized occupancy tax rate to 5% (was, 6%) and revises distribution formula. Broadens definition of "beach nourishment" to include "associated activities" and to include shorelines of inlets. Revises percentage of net proceeds committed to tourism development authority as opposed to beach nourishment. Creates alternative uses of tax proceeds and reinstates additional 1% tax conditioned on a contract to construct a convention center, construction to begin by July 1, 2007. Makes other technical changes.

August 22, 2001

SL 2001-381 (H 698). CARTERET OCCUPANCY TAX CHANGES. AN ACT TO REPEAL THE CARTERET COUNTY OCCUPANCY TAX LAW AND TO AUTHORIZE CARTERET COUNTY TO LEVY A NEW OCCUPANCY AND TOURISM DEVELOPMENT TAX. Summarized in *Daily Bulletin* 7/19/01 and 8/9/01. Enacted Aug. 20, 2001. Effective Aug. 20, 2001, except as otherwise provided.