

March 21, 2001

**H 715. REDISTRIBUTE MECKLENBURG MEALS TAX. TO DISTRIBUTE THE PROCEEDS OF THE MECKLENBURG PREPARED FOOD TAX AMONG ALL MECKLENBURG COUNTY MUNICIPALITIES.** Provides that 75% of the net food and beverage tax proceeds collected in each municipality other than Charlotte will be distributed to that municipality and the remaining tax proceeds will be distributed to Charlotte. Effective July 1, 2001; applies to taxes collected on or after that date.

**Intro. by Gulley.**

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July 23, 2001

**H 715. REDISTRIBUTE MECKLENBURG LOCAL TAX.** Intro. 3/21/01. Senate committee substitute makes the following changes to 1st edition. Rewrites title to read *AN ACT TO PROVIDE FOR AN ADDITIONAL DISTRIBUTION OF THE PROCEEDS OF THE MECKLENBURG OCCUPANCY TAX AMONG THE TOWNS OF MECKLENBURG COUNTY AND TO SUNSET THE MECKLENBURG MEALS TAX AND THE ADDITIONAL DISTRIBUTION*. Completely rewrites bill to (1) require and specify the terms of additional distribution of Mecklenburg occupancy tax proceeds to Mecklenburg towns [Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville]; (2) provide that the towns may use these proceeds only for expenditures relating to convention centers, civic centers, performing arts centers, coliseums, auditoriums, and museums and related off-street parking; and (3) specify that the Mecklenburg meals tax and the additional distribution will sunset July 1, 2026, or a later date determined by criteria set out in the act. Effective July 1, 2001, and applicable to taxes collected on or after that date.

August 22, 2001

**H 715. MECKLENBURG LOCAL TAX/COLISEUM AUTHORITY.** Intro. 3/21/01. Senate committee substitute makes the following changes to 2nd edition. Changes title to *AN ACT TO PROVIDE FOR AN ADDITIONAL DISTRIBUTION OF THE PROCEEDS OF THE MECKLENBURG OCCUPANCY TAX AMONG THE TOWNS OF MECKLENBURG COUNTY, TO SUNSET THE MECKLENBURG MEALS TAX AND THE ADDITIONAL DISTRIBUTION, AND TO MODIFY THE MEMBERSHIP OF THE CHARLOTTE COLISEUM AUTHORITY*. Modifies the formula for distribution of the tax to provide for an annual transfer to each Mecklenburg County town of 50% of the tax collected in that town during the preceding year subject to an annual cap. Modifies slightly the purposes for which the funds may be used. Modifies the conditions under which the tax sunsets, including by changing the absolute sunset date to July 1, 2031 (was, 2026). Authorizes an increase in the membership of the coliseum board from 7 to 9 and provides qualifications and procedures for appointment of additional members. New provisions on coliseum membership become effective on the first day of the second month after the act becomes law.

September 11, 2001

**SL 2001-402 (H 715). REDISTRIBUTE MECKLENBURG LOCAL TAX. AN ACT TO PROVIDE FOR AN ADDITIONAL DISTRIBUTION OF THE PROCEEDS OF THE MECKLENBURG OCCUPANCY TAX AMONG THE TOWNS OF MECKLENBURG COUNTY, TO SUNSET THE MECKLENBURG MEALS TAX AND THE ADDITIONAL DISTRIBUTION, AND TO MODIFY THE MEMBERSHIP OF THE CHARLOTTE COLISEUM AUTHORITY.** Summarized in *Daily Bulletin* 3/21/01, 7/23/01 and 8/22/01. Enacted Sept. 6, 2001. Section 4 of this act is effective on the first day of the second month after it becomes law. The remainder of this act becomes effective July 1, 2001, and applies to taxes collected on or after that date.