January 29, 2001

H 9. MODIFY AVERY COUNTY OCCY. TAXES. TO PROVIDE FOR UNIFORM MUNICIPAL OCCUPANCY TAXES IN AVERY COUNTY. Repeals session laws relating to Avery County occupancy tax and, instead, amends GS 160A-215 ("Uniform provisions for room occupancy taxes.") to make it applicable to Avery County. Makes other conforming changes.

Intro. by Buchanan.

Ref. to Finance 160A, AVERY

January 30, 2001

Correction: H 9, Modify Avery County Occy. Taxes, intro. 1/30/01. Bill repeals authority of Avery County to levy an occupancy tax and grants that authority to municipalities in the county; municipalities must follow administrative procedures of GS 160A-215.

March 7, 2001

H 9. MODIFY AVERY COUNTY OCCY. TAXES. Intro. 1/29/01. House committee substitute makes the following changes to 1st edition. Establishes Beech Mountain Tourism Development Authority to administer funds collected from occupancy tax established by town. Requires that at least 2/3rds of funds available be spent for promotion of travel and remainder for tourism-related purposes. Spells out membership requirements of Authority, as well as duties and reporting requirements for authority. Adds similar statutes applicable to any other towns in Avery County that levy an occupancy tax.

March 13, 2001

H 9. MODIFY AVERY COUNTY OCCY. TAXES. Intro. 1/29/01. House amendment makes the following changes to 2nd edition. In section affecting Avery County towns other than Beech Mountain, revises definition of "tourism-related expenditures" to provide that Tourism Development Authority, rather than a city's governing body, determines whether particular expenditures are designed to increase the use of lodging, meeting, or convention facilities, or to attract tourists or business travelers.