

June 5, 2002

S 1195. SEVEN DEVILS OCCUPANCY TAX. TO CREATE AN OCCUPANCY TAX DISTRICT IN THE TOWN OF SEVEN DEVILS, AND TO AUTHORIZE THE SEVEN DEVILS TAX DISTRICT TO LEVY AN OCCUPANCY TAX. As title indicates. Provides for occupancy tax district consisting of the part of the Town of Seven Devils that is located in Watauga County. Authorizes board of aldermen, as the ex officio district governing body, to levy a room occupancy tax of up to 3%. Makes the tax subject to the procedures and penalties provided in GS 160A-215. Provides for distribution of the tax proceeds to the Seven Devils Tourism Development Authority, for use in the district for purposes for which that authority was created.

Intro. by Foxx.

Ref. to Finance	WATAUGA
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August 6, 2002

S 1195. SEVEN DEVILS OCCUPANCY TAX. Intro. 6/4/02. House amendment makes the following changes to 1st edition. Deletes provisions creating the Seven Devils tax district. Adds provisions authorizing an additional 3% occupancy tax for cities in Avery County that levy a 3% room occupancy tax under the provisions of sec. 16.2 of SL 2001-439. Authorizes additional 3% occupancy taxes for the Towns of Beech Mountain and Banner Elk.

August 13, 2002

S 1195. SEVEN DEVILS OCCUPANCY TAX. Intro. 6/5/02. House amendment makes the following changes to 1st edition. Makes technical changes only.

August 30, 2002

SL 2002-94 (S 1195). AVERY COUNTY OCCUPANCY TAX. AN ACT TO AUTHORIZE THE TOWNS IN AVERY COUNTY TO LEVY AN ADDITIONAL 3% OCCUPANCY TAX. Summarized in *Daily Bulletin* 6/5/02, 8/6/02, and 8/13/02. Enacted August 28, 2002. Effective August 28, 2002.