

March 22, 2001

S 652. AVERY OCCUPANCY TAX. RELATING TO OCCUPANCY TAXES IN AVERY COUNTY.

Part 1. Reduces maximum rate of Avery County room occupancy tax from 3 to 2 percent and allows this tax to be imposed on rental of rooms that are subject to municipal room occupancy tax. Requires that one-third of net proceeds of county room tax be distributed to Avery/Banner Elk Chamber of Commerce. Requires Avery Tourism Development Authority to use all of net proceeds it receives to promote travel and tourism plus de minimis cost of meetings and programs (not tourism-related expenditures). Increases size and revises composition of Avery Tourism Development Authority, requires the authority to comply with state Open Meetings Law, and requires authority to meet in board room of Avery County board of comm'rs or other place prescribed by comm'rs. Part 2. Makes provisions of GS 160A-215 (uniform provisions for room occupancy taxes) applicable to all municipalities in Avery County. Part 3. Authorizes town of Beech Mountain to levy 1% room occupancy and tourism development tax in addition to 3% municipal room tax. Beech Mountain Tourism Development Authority must use two-thirds of net proceeds to promote travel and tourism and remainder for tourism-related expenditures as defined in act. Part 4. Authorizes town of Banner Elk to levy 1% room occupancy and tourism development tax in addition to 3% municipal room tax. Part 5. Authorizes village of Sugar Mountain to levy room occupancy tax of up to 3%. Requires village council to establish Sugar Mountain Tourism Development Authority and specifies composition and duties of authority. Requires the tourism authority to use two-third of net proceeds of tax to promote travel and tourism and remainder for tourism-related expenditures as defined in act. Provisions regarding Banner Elk and Beech Mountain room taxes are effective on the first day of the fourth month after enactment.

Intro. by Moore and Garwood.

Ref. to Finance	AVERY
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August 7, 2001

S 652. AVERY OCCUPANCY TAX. Intro. 3/22/01. Senate committee substitute makes the following changes to 1st edition. Makes various changes to organization and membership of Avery Tourism Development Auth'y and dissolves present Auth'y as set out in bill. Authorizes other cities in Avery County not otherwise authorized to levy room occupancy tax to levy such a tax at up to four percent of gross receipts as set out in bill.