

February 7, 2001

**S 92. GASTONIA OCCUPANCY TAX. TO AUTHORIZE THE CITY OF GASTONIA TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.** Authorizes the Gastonia City Council to levy a room occupancy tax of up to three percent. Requires the council, if it levies the tax, to create a city Tourism Development Authority to expend the tax proceeds to promote travel and tourism in Gastonia and for tourism-related expenditures. Amends GS 160A-215 (Uniform provisions for room occupancy taxes) to add Gastonia to the cities to which it applies.

**Intro. by Hoyle.**

Ref. to Finance	GASTON
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April 16, 2001

**S 92. VARIOUS LOCAL OCCUPANCY TAXES.** Intro. 2/7/01. Senate committee substitute makes the following changes to 1st edition. Continues original provisions for Gastonia occupancy tax and adds provisions for occupancy taxes in following cities:

*Kings Mountain.* Authorizes tax up to 3 percent, requires creation of Tourism Development Authority (TDA), directs that net proceeds be turned over to TDA, and requires that at least two-thirds of net proceeds be used to promote travel and tourism in Kings Mountain and remainder for tourism-related expenditures.

*Lincolnton.* Authorizes tax up to 3 percent, requires creation of Tourism Development Authority (TDA), directs that net proceeds be turned over to TDA, and requires that at least two-thirds of net proceeds be used to promote travel and tourism in Lincolnton and remainder for tourism-related expenditures.

*Monroe.* Authorizes tax up to 5 percent, and requires that at least 5 percent of net proceeds be used to promote tourism and economic development, with remainder for construction, operation, and maintenance of civic center for Downtown Monroe Development and for economic development.

*North Topsail Beach.* Authorizes tax up to 3 percent and requires that net proceeds be used for beach renourishment and protection.

*Surf City.* Authorizes tax of 3 percent, in addition to existing 3 percent tax, and requires that net proceeds of second 3 percent be used for beach renourishment and protection.

*Topsail Beach.* Authorizes tax of 3 percent, in addition to existing 3 percent tax, and requires that net proceeds of second 3 percent be used for beach renourishment and protection.

*Dare County.* Authorizes additional tax of 1 percent, and requires proceeds to be used for shoreline protection.

Amends GS 160A-215 to include cities covered by this bill in that section. Rewrites title of bill to read *TO AUTHORIZE VARIOUS MUNICIPALITIES AND COUNTIES TO LEVY ROOM OCCUPANCY TAXES.*

April 17, 2001

**S 92. VARIOUS LOCAL OCCUPANCY TAXES.** Intro. 2/7/01. Senate amendment makes the following changes to 2nd edition. (1) Adds provisions substantially identical to the provisions of the 2nd edition authorizing the 3% occupancy tax and creation of tourism bureaus in Wilkesboro and Selma. (2) Adds a provision amending SL 1987-647 authorizing a new 3% occupancy tax for Johnston County to finance a civic center. (3) Adds a provision amending SL 1987-142 authorizing a new 3% occupancy tax for Averagesboro Township in Harnett County to finance a civic center (or, if the funds are not so used after three years, for the operation and maintenance of the General William C. Lee Memorial Commission).

April 18, 2001

**S 92. VARIOUS LOCAL OCCUPANCY TAXES.** Intro. 2/7/01. Senate amendments make the following changes to 2d edition. Authorizes West Jefferson to levy occupancy tax up to three percent, with two-thirds of proceeds going to West Jefferson Tourism Development Authority, for promotion of travel and tourism, and remainder going to town, to be spent to improve tourism and for tourism-related activities. Provides that mayor and board of aldermen to constitute town's

Tourism Development Authority. Authorizes City of Rockingham to levy occupancy tax up to three percent, with city to use net proceeds for travel and tourism purposes.

April 19, 2001

**S 92. VARIOUS LOCAL OCCUPANCY TAXES.** Intro. 2/7/01. Senate amendment makes the following changes to 2nd edition. In the original bill, North Topsail Beach, Surf City, and Topsail Beach were authorized to use proceeds of the tax for "beach nourishment and protection." The amendment substitutes "beach nourishment."

July 23, 2001

**S 92. VARIOUS LOCAL OCCUPANCY TAXES.** Intro. 02/07/01. House committee substitute makes the following changes to 3rd edition. Adds Gastonia, Lincolnton, Monroe, and Beech Mountain to those local governments that must establish a tourism development authority for purposes of distribution and use proceeds of occupancy tax. Authorizes the Town of Carrboro, and cities in Avery County not otherwise authorized to do so, to levy a room occupancy tax and to distribute and use tax proceeds through a tourism development authority. Defines in greater detail those activities considered "beach nourishment" eligible for expenditure from North Topsail Beach tax proceeds. Deletes provisions authorizing Surf City and Topsail Beach to levy occupancy tax and instead authorizes Pender County to levy a room occupancy tax and to remit to Topsail Beach and Surf City proceeds of the tax that derived from accommodations in those municipalities. Similarly, deletes taxing authority provision for City of Rockingham and provides for Richmond County to levy and administer an additional occupancy tax, as provided in GS 153A-155, and to share occupancy tax proceeds with Rockingham. Repeals provision authorizing Dare County to levy a supplemental occupancy tax and authorizes Dare to administer existing taxing authority as provided in GS 153A-155 and to use proceeds for beach nourishment. Deletes provision authorizing the Town of Selma to levy a room occupancy tax and changes provisions regarding the levy, administration, and use of Johnston County occupancy tax to, among other things, provide for remitting portion of the county's occupancy tax to each of the municipalities in the county. Requires the Averagesboro Township occupancy tax to be administered by Harnett County under GS 153A-155 and specifies distribution and use of proceeds. Raises maximum amount of room tax for Cabarrus County from 5 percent to 6 percent of gross receipts derived from hotel room rentals and requires the tax to be administered in accordance with GS 153A-155.

July 25, 2001

**S 92. VARIOUS LOCAL OCCUPANCY TAXES.** Intro. 2/7/01. House amendment makes the following changes to 4th edition. Provides that not more than 15% (now, 25%) of funds distributed to Richmond County Tourism Development may be used for administrative expenses.

July 30, 2001

**S 92. VARIOUS LOCAL OCCUPANCY TAXES.** Intro. 2/7/01. House amendment makes the following changes to 4th edition. Deletes Johnston County from bill's coverage.