

May 10, 2004

H 1348. CAMDEN COUNTY OCCUPANCY TAX. TO AUTHORIZE CAMDEN COUNTY TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX. Authorizes tax of up to 6% of gross receipts. Requires that tax be levied in accordance with GS 153A-155 (by resolution) and that at least two-thirds of funds recovered be used to promote travel and tourism in Camden County and the remainder for tourism-related expenses. Establishes county Tourism Development Authority.

Intro. by Owens.

Ref. to Rules

CAMDEN

July 13, 2004

H 1348. CAMDEN OCCUPANCY/HYDE MEALS TAXES (NEW). Intro. 5/10/2004. Senate committee substitute adopted 7/12/04 makes the following changes to 1st edition. Authorizes Hyde County Board of Comm'rs to levy a prepared food tax of up to one percent. Identifies several exemptions from such a food tax. Provides for the collection and administration of the tax and requires the county to refund taxes paid by certain nonprofit and governmental entities.

July 16, 2004

H 1348. CAMDEN OCCUPANCY/HYDE MEALS TAXES. Intro. 5/10/04. Conference report recommends the following changes to 2nd edition to reconcile matters in controversy. Deletes provisions authorizing Hyde County to levy a prepared food tax.

July 23, 2004

SL 2004-120 (H 1348). CAMDEN OCCUPANCY TAX. AN ACT TO AUTHORIZE CAMDEN COUNTY TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX. Summarized in *Daily Bulletin* 5/10/04, 7/12/04, and 7/18/04. Enacted July 17, 2004. Effective July 17, 2004.