

May 27, 2004

**H 1721. CURRITUCK OCCUPANCY TAX CHANGES.** *TO CHANGE THE PURPOSES FOR WHICH THE ADDITIONAL ONE PERCENT OCCUPANCY TAX IN CURRITUCK COUNTY MAY BE USED.* As title indicates, amends SL 1987, Ch. 209, sec. 1(e) to provide that tax shall be used for historic restoration and cultural programs (was, operation of the Currituck Wildlife Museum).

**Intro. by Owens.**

Ref. to Loc. Gov. I

CURRITUCK

June 10, 2004

**H 1721. CURRITUCK OCCUPANCY TAX CHANGES.** Intro. 5/27/04. House committee substitute makes the following changes to 1st edition. Amends Ch. 209, Sec. 1(e) of SL 1987 to provide that all (was, 75%) of the net proceeds of the tax levied under subsection (a) (occupancy tax) shall be used for tourism-related expenditures. Further amends sec. to require county to use at least two-thirds of tax levied under subsection (a1) (additional occupancy tax) to promote travel and tourism (was, all of net proceeds to be used for historic restoration and cultural programs). Enacts new subsections 1(e)(1) – (4) to define “promote travel and tourism,” “tourism-related expenditures,” and “beach renourishment.” Provides that tourism-related expenses includes beach renourishment. Amends subsection 1(a1) to authorize board of comm’rs to levy a room occupancy tax or up to 3% (was, 1 %).

June 30, 2004

**H 1721. CURRITUCK OCCUPANCY TAX CHANGES.** Intro. 5/27/04. House committee substitute makes the following changes to 2nd edition. Requires commissioners to establish Tourism Development Authority to control expenditure of proceeds from occupancy taxes levied by commissioners but provides that the commissioners are to serve ex officio as the board of the Authority. Makes other technical changes.

July 14, 2004

**SL 2004-95 (H 1721). CURRITUCK OCCUPANCY TAX CHANGES.** *AN ACT TO ALLOW AN INCREASE IN THE CURRITUCK COUNTY OCCUPANCY TAX AND TO CHANGE THE PURPOSES FOR WHICH THE TAX MAY BE USED.* Summarized in *Daily Bulletin* 5/27/04, 6/10/04, and 6/30/04. Enacted July 13, 2004. Effective July 13, 2004.