

February 26, 2003

H 96. AVERY COUNTY OCCUPANCY TAX. *TO AUTHORIZE AVERY COUNTY TO LEVY AN OCCUPANCY TAX IN A TAX DISTRICT COMPRISING THE UNINCORPORATED AREAS OF THE COUNTY.* Creates Avery County District U taxing district and authorizes district to levy a room occupancy tax of up to 6% of gross receipts derived from lodging or accommodation rentals. Provides that tax revenue shall be distributed to Avery County District U Tourism Development Authority, two-thirds of which shall be used to promote travel and tourism in the district and the balance for tourism-related expenditures. Provides that 153A-155(g) is applicable to district.

Intro. by Frye.

Ref. to Finance	AVERY
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