

May 20, 2004

S 1181. MODIFY ALLEGHANY OCCUPANCY TAX. TO MODIFY THE ADMINISTRATIVE PROVISIONS OF THE ALLEGHANY OCCUPANCY TAX. Amends SL 91-162 as title indicates. Deletes requirement that occupancy tax be adopted by resolution and provision exempting businesses renting fewer than five units from tax. Deletes provisions concerning collection and administration of the tax and instead provides that GS 153A-155 applies to such matters. Increases to 100% amount of tax to be remitted to the Alleghany Chamber of Commerce (was, 50%) and changes manner in which proceeds shall be spent. Authorizes Board of Comm'rs to create Tourism Development Authority once annual proceeds of tax exceed \$100,000. Amends GS 153A-155(g) to add Alleghany to list of counties covered by provision.

Intro. by Foxx.

Ref. to Finance

ALLEGHANY

June 3, 2004

S 1181. MODIFY ALLEGHANY OCCUPANCY TAX. Intro. 5/20/04. Senate committee amendment adopted 6/2/04 makes the following changes to 1st edition. Amends definition of "tourism-related expenditures" by deleting the phrase "Tourism Development Authority" and substituting the phrase "entity responsible for expending the net proceeds of the tax."

July 16, 2004

SL 2004-106 (S 1181). MODIFY ALLEGHANY OCCUPANCY TAX. AN ACT TO MODIFY THE ADMINISTRATIVE PROVISIONS OF THE ALLEGHANY OCCUPANCY TAX. Summarized in *Daily Bulletin* 5/20/04 and 6/3/04. Enacted July 16, 2004. Effective July 16, 2004.