

May 23, 2006

H 2445. HALIFAX OCCUPANCY TAX. Filed 5/23/06. *TO AMEND THE OCCUPANCY TAX IN HALIFAX COUNTY.* Amends Session Laws creating this tax to provide that half of the members of the Tourism Development Authority must be active in promotion of travel and tourism in the county, that the county board of commissioners are to designate the chair of the Authority and set the compensation (if any) to be paid to authority members, and that the county finance officer is to serve as the finance officer for the Authority. Requires quarterly reports from Authority to board of county commissioners.

Intro. by L. Allen.

HALIFAX

July 6, 2006

H 2445. HALIFAX/AHOSKIE OCCUPANCY TAX (NEW). Filed 5/23/06. Senate committee substitute makes the following changes to 1st edition. Adds new section to authorize the Town of Ahoskie to levy a room occupancy and tourism development tax of up to 3 percent of the gross receipts from room rentals. Provides that the tax must be levied, administered, collected, and repealed as provided in GS 160A-215 (Uniform provisions for room occupancy taxes). Requires the town to adopt a resolution creating a Tourism Development Authority at the time it adopts a resolution levying a room occupancy tax. Directs the Authority to use at least two-thirds of its funds to promote travel and tourism (primarily marketing activity) and the remainder for other tourism-related expenditures (may include tourism-related capital expenditures). Provides that the Authority receive the gross proceeds of the tax minus the cost to the town of administering and collecting the tax (not to exceed 3% of the first \$500,000 of gross proceeds and 1% of the remaining gross receipts collected each year). Mandates that at least one-third of the Authority's members must be affiliated with businesses that collect the tax in the town and at least one-half must be currently active in town's travel and tourism promotion. Makes other conforming changes.

July 27, 2006

SL 2006-164 (H 2445). HALIFAX/AHOSKIE OCCUPANCY TAX. AN ACT TO AUTHORIZE THE TOWN OF AHOSKIE TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX AND TO AMEND THE OCCUPANCY TAX IN HALIFAX COUNTY. Summarized in *Daily Bulletin* 5/23/06 and 7/6/06. Enacted July 26, 2006. Effective July 26, 2006.