

February 23, 2005

**H 351. MODIFY PASQUOTANK/ELIZ. CITY OCCUPANCY TAX. TO MODIFY THE OCCUPANCY TAX FOR PASQUOTANK COUNTY AND ELIZABETH CITY.** Amends SL 1987-175 as title indicates. Replaces sections relating to occupancy tax collection, administration, and penalties with requirement that administration of occupancy taxes levied by Pasquotank County be governed by GS 153A-155 and occupancy taxes levied by Elizabeth City be governed by GS 160A-215. Provides that if either Pasquotank County Board of Comm'rs or Elizabeth City City Council levies an initial occupancy tax of up to 3%, they may also levy an additional occupancy tax of up to 3%. Amends section on distribution of taxes to require that the proceeds of initial occupancy tax levied under section shall be transferred to the Elizabeth City-Pasquotank County Tourism Development Authority and distributed as follows: (1) 50% to promote travel and tourism; (2) 25% for tourism-related expenditures recommended by Elizabeth City Council and approved by Authority; and (3) 25% for tourism-related expenditures recommended by Pasquotank Comm'rs and approved by Authority. Further requires that proceeds of additional occupancy tax be transferred to the Elizabeth City-Pasquotank County Tourism Development Authority and that Authority shall use at least two-thirds of proceeds to promote travel and tourism and the remainder for tourism-related expenditures. Defines "net proceeds," "promote travel and tourism," and "tourism-related expenditures." Requires that upon adoption of resolution levying a room occupancy tax by Pasquotank Comm'rs or Elizabeth City Council, Comm'rs shall convert the Elizabeth City Area Convention and Visitors Bureau into a tourism development authority. Makes conforming changes.

**Intro. by Owens.**

Ref. to Finance

CAMDEN, PASQUOTANK

April 5, 2005

**H 351. MODIFY PASQUOTANK/ELIZ. CITY OCCUPANCY TAX.** Intro. 2/23/05. House committee substitute makes the following changes to 1st edition. Makes technical and conforming changes only.

April 27, 2005

**SL 2005-16 (H 351). MODIFY PASQUOTANK/ELIZABETH CITY OCCUPANCY TAX. AN ACT TO MODIFY THE OCCUPANCY TAX FOR PASQUOTANK COUNTY AND ELIZABETH CITY.** Summarized in *Daily Bulletin* 2/23/05 and 4/5/05. Enacted April 26, 2005. Effective April 26, 2005.