

March 9, 2005

H 540. HALIFAX OCCUPANCY TAX. TO AMEND THE HALIFAX COUNTY OCCUPANCY AND TOURISM DEVELOPMENT TAX. Amends Chapter 377 of 1987 SL as title indicates. Replaces sections relating to occupancy tax collection, administration, and penalties with requirement that administration of occupancy taxes by Halifax County be governed by GS 153A-155. Provides that if the Halifax Board of County Commissioners levies an initial occupancy tax of 3%, they may also levy an additional occupancy tax of up to 3%. Amends section on distribution of taxes to require that Halifax Tourism Development Authority use at least two-thirds of proceeds of tax to promote travel and tourism in County and the remainder for tourism-related expenditures. Requires that at least one-fifth of members of the Authority be affiliated with businesses that collect Halifax County occupancy taxes and at least three-fourths of members be active in travel and tourism promotion activities. Makes technical and conforming changes. Requires that Authority membership be in compliance with act by January 1, 2006.

Intro. by L. Allen.

Ref. to Finance

GS 153A, HALIFAX

April 5, 2005

H 540. HALIFAX AND ROANOKE RAPIDS OCCUPANCY TAXES (NEW). Intro. 3/9/05. House committee substitute makes the following changes to 1st edition. (1) Makes technical and stylistic changes including the renumbering of paragraphs relating to the Halifax County occupancy tax in section 1 of SL 1987-377. (2) In former subsection (b), now subsection (a1), authorizes the Halifax County Board of Commissioners to levy an additional room occupancy tax of up to 2% (was, 3%) of gross receipts derived from the rental of taxable accommodations. (3) Authorizes the City of Roanoke Rapids to levy a room occupancy tax of up to 1% of gross receipts derived from the rental of taxable accommodations and directing the city to remit the net proceeds of such an occupancy tax to the Halifax County Tourism Development Authority. Directs the Halifax County Tourism Development Authority to hold the funds in a separate account and to use at least two-thirds to promote tourism in the City of Roanoke Rapids and to spend the remainder on tourism-related expenditures. (4) Amends GS 160A-215(g) to include the City of Roanoke Rapids within the scope of the uniform administrative provisions.

May 18, 2005

SL 2005-46 (H 540). HALIFAX AND ROANOKE RAPIDS OCCUPANCY TAXES. AN ACT TO AMEND THE HALIFAX COUNTY TOURISM AND DEVELOPMENT TAX AND TO IMPLEMENT A TOURISM AND DEVELOPMENT TAX FOR THE CITY OF ROANOKE RAPIDS. Summarized in *Daily Bulletin* 3/9/05 and 4/5/05. Enacted May 17, 2005. Effective May 17, 2005.