

March 22, 2005

H 843. DUPLIN OCCUPANCY TAX. TO AUTHORIZE DUPLIN COUNTY TO LEVY AN ADDITIONAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX. As title indicates.

Amends SL 1987-377 to authorize additional 3 percent tax to be used to promote tourism and to incorporate uniform administrative provisions set forth in GS 153A-155.

Intro. by Tucker.

Ref. to Finance

153A, DUPLIN

April 5, 2005

H 843. DUPLIN OCCUPANCY TAX. Intro. 03/22/05. House committee substitute makes the following changes to 1st edition. (1) Amends subsection (e) of section 1 of Chapter 377 of the 1987 SL by requiring that two-thirds of the net proceeds of the Duplin County occupancy tax be spent to promote travel and tourism in Duplin County and one-third of the net proceeds be used for tourism-related expenditures, including tourism-related capital expenditures. (2) Adds new sections 1.1, 1.2, and 1.3 directing the Duplin County Board of Commissioners to create a county Tourism Development Authority when the annual net proceeds of the occupancy tax exceed \$200,000. The county must then remit the net proceeds of the occupancy tax to the Tourism Development Authority to spend as set forth in section 1(e) above.

May 23, 2005

SL 2005-53 (H 843). DUPLIN OCCUPANCY TAX. AN ACT TO AUTHORIZE DUPLIN COUNTY TO LEVY AN ADDITIONAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX. Summarized in *Daily Bulletin* 3/22/05 and 4/5/05. Enacted May 18, 2005. Effective May 18, 2005.