

March 24, 2005

H 882. ROBESON-TAX CERTIFICATIONS BEFORE FILINGS. TO INCLUDE ROBESON COUNTY IN THE LIST OF COUNTIES THAT MAY REQUIRE THE REGISTER OF DEEDS TO REQUIRE A TAX CERTIFICATION BEFORE ACCEPTING ANY DEED. Amends GS 161-31(b) as title indicates.

Intro. by Sutton.

Ref. to Judiciary III

GS 161, ROBESON

July 6, 2006

H 882. OCRACOE TOWNSHIP OCCUPANCY TAX (NEW). Filed 3/23/05. House committee substitute completely rewrites 1st edition as *AN ACT CREATING A TAXING DISTRICT IN OCRACOE TOWNSHIP FOR THE PURPOSE OF AUTHORIZING THE LEVY OF A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX*. Authorizes the Ocracoke Township Taxing District to levy a room occupancy and tourism development tax of up to 2 percent of the gross receipts from room rentals. Provides that the tax must be levied, administered, collected, and repealed as provided in GS 153A-155 (Uniform provisions for room occupancy taxes). Requires the taxing district 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 in the district (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 district 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 district and at least one-half must be currently active in the district's travel and tourism promotion. Requires the Hyde County Finance Officer to be the Authority's ex officio finance officer. Makes other conforming changes.

July 19, 2006

SL 2006-128 (H 882). OCRACOE TOWNSHIP OCCUPANCY TAX. AN ACT CREATING A TAXING DISTRICT IN OCRACOE TOWNSHIP FOR THE PURPOSE OF AUTHORIZING THE LEVY OF A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX. Summarized in *Daily Bulletin* 7/6/06. Enacted July 19, 2006. Effective July 19, 2006.