

March 29, 2005

**H 945. DURHAM OCCUPANCY TAX. TO AMEND THE DURHAM COUNTY OCCUPANCY TAX.**

Amends Section 7(a) of SL 2001-480, as amended by Section 1 of SL 2002-36, to extend to 54 months (was, 42 months) from the levy of the one percent tax authorized by Section 6(c), the county's time to approve a plan for financing and to begin construction of a Performing Arts Theater. Provides for repeal of authority to levy tax after 54, rather than 42, months if conditions are not met. Amends Section 9(e) of SL 2001-480, as amended by Section 4 of SL 2002-36, to permit expenditure of up to \$2,752,000 in proceeds for design and engineering costs associated with construction of the theater.

**Intro. by Luebke, Michaux, Miller, Wilkins.**

Ref. to Finance

DURHAM

June 2, 2005

**H 945. OMNIBUS OCC. TAXES & DURHAM P-P PARTNERSHIPS (NEW).** Intro. 3/29/05.

House committee substitute makes the following changes to 1st edition. Adds new provisions authorizing a 3% occupancy tax for Caswell County, the cities of Eden and Reidsville and the towns of Boiling Springs and Yanceyville, with two-thirds of the proceeds to be used to promote travel and tourism and the remainder for tourism-related expenses. Also authorizes an occupancy tax of 2% for the towns of Benson and Kenly, with proceeds to be used in the same manner.

Amends current laws authorizing town of Selma and Smithfield occupancy taxes, authorizing an additional 1% tax. Amends current law on Halifax County occupancy tax but does not change tax rate. Amends GS 153A-155(g) to add Caswell County to the list of covered counties. Amends GS 160A-215 to add the cities of Eden and Reidsville and the towns of Benson, Boiling Springs, Kenly, and Yanceyville to the list of covered municipalities. Amends session law provisions pertaining to Durham County public-private partnerships to clarify that projects may be located in the City of Durham, to authorize a lease for more than ten years, and to authorize the county and a developer to contract to use the same contractor. Makes technical changes.

August 10, 2005

**H 945. OMNIBUS OCC. TAXES (NEW).** Intro. 3/29/05. Senate committee substitute adopted 8/9/05 makes the following changes to 2nd edition. Deletes occupancy tax provisions for Caswell County, Durham, Eden, Reidsville, and Yanceyville. Deletes provision relating to authority of Durham County to enter into public-private projects. Clarifies language on use of Selma and Smithfield taxes. Adds provision amending Clay County occupancy tax. Adds provision authorizing Clayton to hold advisory referendum on method of election of town council. Conforms title to reflect amendments.

July 11, 2006

**H 945. OMNIBUS OCC. TAXES.** Filed 3/28/05. Conference report recommends the following changes to 3rd edition to reconcile matters in controversy. Changes expiration date of provision authorizing Clayton advisory referendum on Town Council voting districts to January 1, 2008 (was, January 1, 2006). Also repeals the following provisions in event identical provisions contained in other bills become law: (1) Part IX (Clayton advisory referendum) if S 1428 (also authorizing referendum) becomes law; (2) Part II (Boiling Springs Occupancy Tax) and the portion of Section 8.2 that adds Boiling Springs to list of municipalities in GS 160A-215 if S 1804 (Tryon/Boiling Springs Occupancy Tax) becomes law; (3) Part IV (Halifax County Occupancy Tax) if H 2445 (Halifax/Ahoskie Occupancy Tax) becomes law; and (4) Part VII (Clay County Occupancy Tax) and Section 8.1 if H 770 (Clay County Occupancy Tax Changes) becomes law. Renumbers provisions.

July 18, 2006

**SL 2006-120 (H 945). OMNIBUS OCCUPANCY TAXES. AN ACT TO AUTHORIZE THE LEVY OF ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAXES IN THE TOWNS OF BENSON, BOILING SPRINGS, AND KENLY, TO AMEND THE OCCUPANCY TAXES IN CLAY**

COUNTY, HALIFAX, SELMA, AND SMITHFIELD AND TO AUTHORIZE THE TOWN OF CLAYTON TO HOLD AN ADVISORY REFERENDUM ON ELECTING SOME MEMBERS OF ITS TOWN COUNCIL BY DISTRICT AND SOME AT LARGE. Summarized in *Daily Bulletin* 3/29/05, 6/2/05, 8/10/05, and 7/11/06. Enacted July 17, 2006. Effective July 17, 2006.