

May 16, 2006

S 1431. BURGAW OCCUPANCY TAX. Filed 5/16/06. *TO AUTHORIZE THE TOWN OF BURGAW TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.* Permits Burgaw to levy a room occupancy tax of up to 3 percent of gross receipts; requires town to establish a Tourism Development Authority at the same time it levies tax, with at least 1/3 of members to be affiliated with businesses that collect the tax and 3/4 of members be persons currently active in promotion of travel and tourism. Directs town to pay net proceeds of tax to Authority and directs Authority to use at least 2/3 of proceeds to promote travel and tourism, with remainder to be used for tourism-related expenditures.

Intro. by Soles.

PENDER

July 13, 2006

S 1431. BURGAW/NEW HANOVER/WILMINGTON OCCUPANCY TAX (NEW). Filed 5/16/06. House committee substitute makes the following changes to 1st edition. Rewrites title to read: *AN ACT (1) TO AUTHORIZE THE TOWN OF BURGAW TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX; AND (2) TO CREATE THE WILMINGTON CONVENTION CENTER DISTRICT; TO MODIFY THE DISTRIBUTION OF COUNTY AND CITY OCCUPANCY TAX PROCEEDS DERIVED FROM ACCOMMODATIONS LOCATED IN THE DISTRICT; TO CREATE THE NEW HANOVER COUNTY DISTRICT U; TO AUTHORIZE THE NEW HANOVER COUNTY DISTRICT U TO LEVY A THREE PERCENT OCCUPANCY TAX; AND TO MAKE ADMINISTRATIVE CHANGES TO THE WILMINGTON OCCUPANCY TAX; AND (3) TO AUTHORIZE CASWELL COUNTY AND THE TOWN OF YANCEYVILLE TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.*

Modifies the existing 3 percent New Hanover occupancy tax by establishing a Wilmington Convention Center District in downtown Wilmington between Fourth Street and the river and providing for the following distribution of occupancy tax proceeds derived from accommodations outside the convention district: 60% for beach nourishment and 40% for promoting travel and tourism in New Hanover county. Provides for the following distribution of occupancy tax proceeds from within the district: from September 1, 2006, until July 1, 2008, 40% for construction and operation of a convention center; 30% for beach nourishment; and 30% for promoting travel and tourism in New Hanover county; beginning July 1, 2008, 100% for construction and operation of a convention center. Provides for a comparable distribution of Wilmington's 3 percent occupancy tax from accommodations within convention center district and provides that 100% of city's occupancy tax proceeds from accommodations outside the convention center district to be used for a convention center.

Provides that if construction has not begun on convention center by July 1, 2008, the convention center district is dissolved and the city of Wilmington must return to the county any unspent funds in the convention center account. Provides that if construction has begun by that date, all proceeds of the county and city occupancy taxes within the convention center district are to be spent on construction and operation of the center.

Creates a new taxing district entitled the New Hanover County District U, made up of the unincorporated area of the county. Permits the county commissioners to levy 3 percent occupancy tax in the new district, with all proceeds to be used for beach nourishment.

Authorizes Caswell county to levy a 3 percent occupancy tax, with proceeds to be turned over to a new county tourism development authority (TDA) provided for in act. Authorizes town of Yanceyville to levy a 3 percent occupancy tax, with proceeds to be turned over to a new town TDA provided for in act. Requires each TDA to spend at least 2/3 of proceeds on promoting travel and tourism and remainder on tourism-related expenditures.

Makes Burgaw provisions effective when they become law and remaining provisions effective September 1, 2006.

July 18, 2006

S 1431. BURGAW/NEW HANOVER/WILMINGTON OCCUPANCY TAX. Filed 5/16/06. House amendment makes the following change to 2nd edition. Corrects reference to Section 1(d) of SL 2002-139.

July 20, 2006

S 1431. BURGAW/NEW HANOVER/WILMINGTON OCCUPANCY TAX. Filed 5/16/2006.

Conference report recommends the following changes to 3rd edition to reconcile matters in controversy. Deletes authorization for Caswell County and the Town of Yanceyville to levy an occupancy tax.

July 27, 2006

SL 2006-167 (S 1431). BURGAW/NEW HANOVER/WILMINGTON OCCUPANCY TAX. AN ACT (1) TO AUTHORIZE THE TOWN OF BURGAW TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX; AND (2) TO CREATE THE WILMINGTON CONVENTION CENTER DISTRICT; TO MODIFY THE DISTRIBUTION OF COUNTY AND CITY OCCUPANCY TAX PROCEEDS DERIVED FROM ACCOMMODATIONS LOCATED IN THE DISTRICT; TO CREATE THE NEW HANOVER COUNTY DISTRICT U; TO AUTHORIZE THE NEW HANOVER COUNTY DISTRICT U TO LEVY A THREE PERCENT OCCUPANCY TAX; AND TO MAKE ADMINISTRATIVE CHANGES TO THE WILMINGTON OCCUPANCY TAX. Summarized in *Daily Bulletin* 5/16/06, 7/13/06, 7/18/06, and 7/20/06. Enacted July 27, 2006. Sections 1–3 are effective July 27, 2006. The remainder is effective September 1, 2006.