

May 12, 2005

**S 339. TOWN OF AHOSKIE OCCUPANCY TAX (NEW).** Intro. 3/3/05. House committee substitute makes the following changes to 1st edition. Replaces blank bill with authorization to Ahoskie to levy a room occupancy tax up to three percent. Requires town to create a tourism development authority, with required categories of membership, and directs the town to remit net proceeds of tax to authority. Requires authority to use at least two-thirds of tax proceeds to promote tourism and the rest for tourism-related expenditures.

July 28, 2005

**S 339. OMNIBUS OCCUPANCY TAXES-III (NEW).** Intro. 3/3/05. House committee substitute makes the following changes to 2nd edition. Increases from one-third to one-half the proportion of the members of the Ahoskie Tourism Development Authority (TDA) who must be active in promoting tourism. Authorizes town of Elkin to levy a room occupancy tax of up to 6%. Creates the Ocracoke Township Taxing District and authorizes the District to levy a room occupancy tax of up to 2%. Creates TDA for each taxing authority and requires TDAs to use at least two-thirds of the funds to promote travel and tourism and the remainder for tourism-related expenditures. Amends SL 1989-174 (Chowan Occupancy Tax) and SL 1991-80 (Martin Occupancy Tax) to make those provisions consistent with standard occupancy tax language. Requires that both counties ensure that the membership of their TDA' complies with act on or before January 1, 2006. Authorizes Chowan County Board of Commissioners to levy an additional room occupancy tax of up to 2% and Martin County Board of Commissioners to levy an additional room occupancy tax of up to 3%. Amends GS 153A-155(g) and GS 160A-215(g) to add Chowan County and Martin County, the Ocracoke Township Taxing District, and Elkin to the list of local governments to which the uniform occupancy tax provisions apply. Makes technical changes.

August 4, 2005

**S 339. OMNIBUS OCCUPANCY TAXES-III.** Intro. 3/3/05. House amendment makes the following changes to 3rd edition. Makes technical changes only.

August 11, 2005

**S 339. OMNIBUS OCCUPANCY TAXES-III.** Intro. 3/3/05. House amendment makes the following changes to 4th edition. Applies the uniform administrative provisions of GS 153A-155(g) to Caswell County and of GS 160A-215(g) to Yanceyville, and authorizes them to levy room occupancy taxes of up to 3%.

June 27, 2006

**S 339. OMNIBUS OCCUPANCY TAXES-III.** Filed 3/2/05. Conference report recommends the following changes to 4th edition to reconcile matters in controversy. Deletes provisions reenacting the Carteret County occupancy tax and amends long title accordingly. Changes date by which Chowan and Martin Counties must ensure that the membership of the Tourism Development Authorities are in compliance with the act from January 1, 2006 to January 1, 2007. Makes technical change to long title.