

March 3, 2005

**S 369. 7TH SENATORIAL DISTRICT LOCAL ACT-1. RELATING TO THE 7TH SENATORIAL DISTRICT.** Blank bill.

**Intro. by Berger of Franklin.**

Ref. to Rules

FRANKLIN, GRANVILLE, VANCE, WARREN

June 1, 2005

**S 369. FRANKLIN COUNTY OCCUPANCY TAX (NEW).** Intro. 3/3/05. Senate committee substitute makes the following changes to 1st edition. Replaces blank bill with *AN ACT TO AUTHORIZE FRANKLIN COUNTY TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX*. As title indicates, authorizes tax of up to 6%, at least two thirds of which must be used to promote travel and tourism in Franklin County and the remainder for tourism-related expenditures. Adds Franklin County to uniform administrative provisions of GS 153A-155.

July 7, 2005

**S 369. OMNIBUS OCCUPANCY TAXES (NEW).** Intro. 3/3/05. House committee substitute makes the following changes to 2nd edition. Authorizes Eden and Reidsville to levy a room occupancy tax of up to three percent and makes GS 160A-215(g) (uniform provisions for room occupancy taxes) applicable to those cities. Amends Section 7(a) of SL 2001-480 (Durham occupancy tax), as amended, to provide that the county's authority to levy the additional one percent occupancy tax is repealed if a plan for financing a Performing Arts Theater has not been approved and construction has not begun within 54 months (was, 42 months) after the levy of that tax. Also amends Section 9(e) of SL 2001-480, as amended, to authorize the use of the Durham occupancy tax proceeds for design and engineering costs associated with the construction of the Theater, up to a maximum of \$2,752,000.

July 21, 2005

**S 369. OMNIBUS OCCUPANCY TAXES.** Intro. 3/3/05. Conference report recommends the following changes to 3rd edition to reconcile matters in controversy. Changes both the proposed Eden and Reidsville occupancy taxes by (1) reducing the maximum tax rate from 3% to 2%; (2) directing that the proceeds be distributed to the Rockingham County Tourism Development Authority to be kept in separate accounts for each city and spent only for the direct benefit of each city, respectively; and (3) deleting provisions creating a new tourism development authority for each city. Amends Rockingham County Occupancy Tax to (1) substitute uniform administrative provisions of GS 153A-155 for local administrative provisions; (2) require the county to use 2/3 of the tax proceeds to promote travel and tourism in the county and the remainder for tourism-related expenditures; and (3) modify the membership and reporting requirements applicable to the county tourism development authority. Makes technical and conforming changes.

July 28, 2005

**SL 2005-233 (S 369). OMNIBUS OCCUPANCY TAXES. AN ACT TO AUTHORIZE FRANKLIN COUNTY AND THE CITIES OF EDEN AND REIDSVILLE TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX AND TO AMEND THE DURHAM AND ROCKINGHAM OCCUPANCY TAXES.** Summarized in *Daily Bulletin* 6/1/05, 7/7/05, and 7/21/05. Enacted July 28, 2005. Effective July 28, 2005.