February 9, 2005 S 92. WATAUGA COUNTY LOCAL ACT. RELATING TO THE COUNTY OF WATAUGA. Blank bill. Intro. by Garwood. Ref. to Rules WATAUGA

May 12, 2005

S 92. WATAUGA DISTRICT U OCCUPANCY TAX (NEW). Intro. 2/9/05. Senate committee substitute makes the following changes to 1st edition. Replaces blank bill with authorization to Watauga County to levy a room occupancy tax up to 6% in a special district comprising the unincorporated areas of the county; establishes this new tax district and makes board of commissioners its ex officio governing board. Requires county to establish a tourism development authority for the district, with required membership classes, and directs that net proceeds of tax be remitted to authority. Requires authority to use at least two-thirds of tax proceeds to promote tourism in the district and the remainder for tourism-related expenses.

June 30, 2005

S 92. WATAUGA DISTRICT U OCC. TAX /FORCE ACCOUNT LIMIT (NEW). Intro. 2/9/05. House committee substitute makes the following changes to 2nd edition. Increases the force account limit in GS 143-135 as to Watauga County and the town of Boone and a specified joint project between the two. Makes technical changes.

July 20, 2005

SL 2005-197 (S 92). WATAUGA DISTRICT U OCCUPANCY TAX/FORCE ACCOUNT LIMIT. AN ACT TO AUTHORIZE WATAUGA COUNTY TO LEVY AN OCCUPANCY TAX IN A TAX DISTRICT COMPRISING THE UNINCORPORATED AREAS OF THE COUNTY AND TO INCREASE THE FORCE ACCOUNT LIMIT FOR WATAUGA COUNTY AND THE TOWN OF BOONE FOR DEVELOPMENT OF ANNE MARIE DRIVE PARK. Summarized in Daily Bulletin 5/12/05 and 6/30/05. Enacted July 18, 2005. Effective July 18, 2005.