

March 22, 2007

H 1013. HAYWOOD COUNTY OCCUPANCY TAX. Filed 3/22/07. *TO AUTHORIZE HAYWOOD COUNTY TO LEVY AN ADDITIONAL ONE PERCENT OCCUPANCY AND TO MAKE OTHER ADMINISTRATIVE CHANGES.* Amends Part V of SL 1983-908, as amended, to authorize the Haywood County Board Commissioners to levy an additional room occupancy tax of up to 1%. Provides that both the existing and additional taxes must be levied, administered, collected, and repealed as provided in GS 153A-155 (Uniform provisions for room occupancy taxes) and amends GS 153A-155 to include a reference to Haywood County. Requires the Haywood County Tourism Development Authority (Authority) to use at least two-thirds of the occupancy tax proceeds to promote travel and tourism (primarily marketing activity) in the county and the remainder for other tourism-related expenditures (may include tourism-related capital expenditures). The proceeds of the new 1% tax will be divided into five accounts based on the area in which they were collected; proceeds in each account will be used to benefit the area from which they were collected. Provides that the Authority receives the gross proceeds of the two taxes minus the cost to the county of administering and collecting the tax (not to exceed 3 percent of the first \$500,000 of gross proceeds and 1% of the remaining gross receipts collected each year). Modifies the composition of the Authority membership and requires that at least one-third of the members must be affiliated with businesses that collect the tax in the county and at least one-half must be currently active in county's travel and tourism promotion. Makes other conforming changes.

Intro. by Rapp, Haire.

Haywood

August 2, 2007

SL 2007-337 (H 1013). HAYWOOD COUNTY OCCUPANCY TAX. *AN ACT TO AUTHORIZE HAYWOOD COUNTY TO LEVY AN ADDITIONAL ONE PERCENT OCCUPANCY TAX AND TO MAKE OTHER ADMINISTRATIVE CHANGES.* Summarized in *Daily Bulletin* 3/22/07. Enacted August 2, 2007. Effective August 2, 2007.