

March 26, 2007

H 1027. YADKIN COUNTY OCCUPANCY TAX. Filed 3/26/07. *TO AUTHORIZE YADKIN COUNTY TO LEVY A ROOM OCCUPANCY TAX.* Authorizes the Yadkin County Board of Commissioners to levy a room occupancy tax of up to 3%. Provides that the tax must be levied, administered, collected, and repealed as provided in GS 153A-155 (uniform provisions for room occupancy taxes). Requires Yadkin County to remit the taxes collected within the town of Jonesville to the Jonesville Tourism Development Authority but does specify how those proceeds must be used. Requires the Yadkin County Tourism Development Authority (Authority) to use at least two-thirds of the remaining occupancy tax proceeds to promote travel and tourism in the county and the remainder for tourism-related expenditures. Mandates that at least one-third of the Authority's members must be affiliated with businesses that collect the tax in the county and at least one-half must be currently active in the county's travel and tourism promotion. Makes conforming change to GS 153A-155(g).

Intro. by Holmes.

YADKIN

June 26, 2007

H 1027. YADKIN COUNTY OCCUPANCY TAX. Filed 3/26/07. House committee substitute makes the following changes to 1st edition. Specifies that the Jonesville Tourism Development Authority must use at least two-thirds of the proceeds distributed to it by the county to promote travel and tourism and must use the remainder for tourism-related expenditures, as defined. Requires the county to hold these proceeds in trust until the town creates the authority in accordance with SL 2002-95. Makes technical changes in Section 1(d) and Section 2.

July 28, 2007

H 1027. YADKIN COUNTY/JONESVILLE/YADKINVILLE OCC. TAX (NEW). Filed 3/26/07. Senate committee substitute makes the following changes to 2nd edition. Removes the proposed authorization of the levy of a 3% occupancy tax by the Board of Commissioners of Yadkin County. Amends Section 1 of SL 2002-95 to allow, in certain circumstances, the Jonesville Town Council to levy an additional room occupancy tax of up to 3% of gross receipts derived from the rental of specified accommodations. Creates Yadkin County District Y as a taxing district and provides that the governing body of District Y may levy a room occupancy tax of up to 6% of the gross receipts derived from the rental of certain accommodations. Requires the tax be levied, administered, collected, and repealed as if District Y were a county. Requires the Yadkin County District Y Tourism Development Authority use at least two-thirds of the proceeds to promote travel and tourism in the district and use the remainder for tourism-related expenditures in the district. Requires at least one-third of the Authority's members to be affiliated with businesses that collect the tax and at least one-half to be active in the promotion of travel and tourism in the district.

Authorizes the Board of Commissioners of the Town of Yadkinville to levy a room occupancy tax of up to 6% of gross receipts from rentals of certain accommodations. Requires the tax to be levied, administered, collected, and repealed as provided in GS 160A-215. Requires the Yadkinville Tourism Development Authority to use at least two-thirds of the proceeds to promote travel and tourism in the town and the remainder for tourism-related expenditures. Requires at least one-third of the Authority's members to be affiliated with business that collect the tax and at least one-half to be active in the promotion of travel and tourism in the town. Makes conforming changes to GS 153A-155(g) and GS 160A-215(g).

August 10, 2007

SL 2007-340 (H 1027). YADKIN COUNTY/JONESVILLE/YADKINVILLE OCCUPANCY TAX. *AN ACT TO INCREASE THE OCCUPANCY TAX FOR THE TOWN OF JONESVILLE, TO AUTHORIZE YADKIN COUNTY TO LEVY AN OCCUPANCY TAX IN A TAX DISTRICT COMPRISING THE UNINCORPORATED AREAS OF THE COUNTY, AND TO AUTHORIZE THE TOWN OF YADKINVILLE TO LEVY AN OCCUPANCY TAX.* Summarized in *Daily Bulletin* 3/26/07, 6/26/07, and 7/28/07. Enacted August 2, 2007. Effective August 2, 2007.

