

March 27, 2007

**H 1102. MODIFY CURRITUCK COUNTY OCCUPANCY TAX.** Filed 3/27/07. *TO MODIFY THE OCCUPANCY TAX FOR CURRITUCK COUNTY.*

Amends Section 2 of SL 2004-95 to require Currituck County to use 75% of the net proceeds of its occupancy tax for tourist-related purposes, including construction and maintenance of public facilities and buildings; garbage, refuse, and solid waste collection and disposal; police protection; and emergency services. The remainder of the net proceeds may be used for any lawful purpose. Redefines *net proceeds* to mean gross proceeds less the cost of administering and collecting the tax, without a cap on the cost of administration.

**Intro. by Owens.**

CURRITUCK