

January 29, 2007

S 18. ADDITIONAL SCOTLAND COUNTY OCCUPANCY TAX. Filed 1/29/07. *ACT TO AUTHORIZE SCOTLAND COUNTY TO LEVY AN ADDITIONAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.* Amends SL 1997-410, for purpose stated in title, authorizing the county to levy an additional occupancy tax of up to 3% of gross receipts from rental of accommodations.

Intro. by Purcell.

SCOTLAND

June 27, 2007

S 18. MODIFY MCDOWELL COUNTY OCCUPANCY TAX (NEW). Filed 1/29/07. Senate committee substitute deletes all provisions of the 1st edition and replaces it with *AN ACT TO AUTHORIZE MCDOWELL COUNTY TO LEVY AN ADDITIONAL 2% ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX AND TO MAKE OTHER ADMINISTRATIVE CHANGES.*

Amends SL 1985-892 to authorize the McDowell County Board of Commissioners to levy an additional room occupancy tax of 2%. Provides that both the existing and additional tax must be levied, administered, collected, and repealed as provided in GS 153A-155 (uniform provisions for room occupancy taxes). Amends GS 153A-155 to extend its scope to McDowell County. Requires the McDowell County Tourism Development Authority (TDA) 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).

Provides that the TDA receives the gross proceeds of the two taxes minus the cost to the county of administering and collecting the tax (not to exceed 3% of the first \$500,000 of gross proceeds and 1% of the remaining gross receipts collected each year). Mandates that at least one-half of the TDA's members must be affiliated with businesses that collect the tax in the county and at least one-third must be currently active in the county's travel and tourism promotion. Makes further revisions to the TDA's membership and requires the board of commissioners to bring the membership in line with the act's requirements within 30 days after the act becomes law. Makes other conforming and technical changes.

July 31, 2007

SL 2007-315 (S 18). MODIFY MCDOWELL COUNTY OCCUPANCY TAX. AN ACT TO AUTHORIZE MCDOWELL COUNTY TO LEVY AN ADDITIONAL TWO PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX AND TO MAKE OTHER ADMINISTRATIVE CHANGES. Summarized in *Daily Bulletin* 6/27/07. Enacted July 30, 2007. Effective July 30, 2007.