

February 26, 2007

S 336. OCCUPANCY TAX MODIFICATIONS FOR SWAIN COUNTY. Filed 2/26/07. *TO AUTHORIZE SWAIN COUNTY TO LEVY AN ADDITIONAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.* Amends SL 1985-923 to authorize the Swain County Board of Commissioners to levy an additional room occupancy tax of up to 1%. Provides that both the existing and additional tax must be levied, administered, collected, and repealed as provided in GS 160A-215 (Uniform provisions for room occupancy taxes). Requires the Swain 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). 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% of the first \$500,000 of gross proceeds and 1% of the remaining gross receipts collected each year). 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 other conforming changes.

Intro. by Snow.

SWAIN

March 15, 2007

S 336. OCCUPANCY TAX MODIFICATIONS FOR SWAIN COUNTY. Filed 2/26/07. Senate committee substitute makes the following changes to 1st edition. Amends SL 1985-923, Section 1(a1) to require the maximum original tax to be levied before the additional tax may be levied. Makes technical changes and conforming title change.

April 26, 2007

SL 2007-23 (S 336). OCCUPANCY TAX MODIFICATIONS FOR SWAIN COUNTY. AN ACT TO AUTHORIZE SWAIN COUNTY TO LEVY AN ADDITIONAL ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX AND TO MAKE OTHER ADMINISTRATIVE CHANGES. Summarized in *Daily Bulletin* 2/26/07 and 3/15/07. Enacted April 25, 2007. Effective April 25, 2007.