

February 28, 2007

S 442. CASWELL COUNTY OCCUPANCY TAX. Filed 2/28/07. *TO AUTHORIZE CASWELL COUNTY TO LEVY A ROOM OCCUPANCY TAX.*

Authorizes the Caswell 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 Provides that the tax must be levied, administered, collected, and repealed as provided in GS 153A-155 (uniform provisions for room occupancy taxes).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 the Caswell County Tourism Development Authority (Authority) to use at least two-thirds of the occupancy tax proceeds to promote travel and tourism in the county and the remainder for other 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 Foriest.

CASWELL

July 3, 2007

S 442. CASWELL CO./YANCEYVILLE OCCUPANCY TAX (NEW). Filed 2/28/07. House committee substitute makes the following changes to 1st edition. Adds a provision allowing the Town of Yanceyville to levy an room occupancy tax of up to 3% in the same manner and for the same purposes as the proposed room occupancy tax for Caswell County. Amends GS 160-215(g) to add Yanceyville to the list of municipalities to which the section applies. Conforms the title.

July 18, 2007

SL 2007-224 (S 442). CASWELL COUNTY/YANCEYVILLE OCCUPANCY TAX. AN ACT TO AUTHORIZE CASWELL COUNTY AND THE TOWN OF YANCEYVILLE TO LEVY A ROOM OCCUPANCY TAX. Summarized in *Daily Bulletin* 2/28/07 and 7/3/07. Enacted July 17, 2007. Effective July 17, 2007.