

March 5, 2007

S 489. MODIFY CITY OF LUMBERTON OCCUPANCY TAX. Filed 3/5/07. *TO MODIFY THE OCCUPANCY TAX OF THE CITY OF LUMBERTON.*

Amends Part IX of SL 1983-908, as amended, as follows. Exempts from the occupancy tax accommodations provided by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their purpose. Removes provisions allowing the tax collector to collect unpaid taxes through attachment and garnishment and giving the tax collector the same enforcement powers as the Secretary of Revenue in enforcing the state sales tax. Until October 1, 2014, directs the City of Lumberton to remit 60% of the net proceeds of the occupancy tax to the Lumberton Tourism Development Authority and 40% to the Carolina Civic Center Foundation, Inc. (Beginning October 1, 2014, the city must remit the entire occupancy tax to the Lumberton Tourism Development Authority). The Carolina Civic Center Foundation must use 83% of the funds for general operations of the civic center and the remainder for a capital reserve for the civic center.

Amends the definition of net proceeds to define net proceeds as the gross proceeds less the cost to the city of administering and collecting the tax, as determined by the finance officer, not to exceed 3% of the first \$500,000 of the gross proceeds and 1% of the remaining gross proceeds collected each year (was, not to exceed 4% of the gross proceeds).

Makes technical changes. Modifies the composition of the Lumberton Tourism Development Authority, requiring at least one-third of the members to be affiliated with business that collect tax in the city and one-half of the members to be active in the promotion of travel and tourism in the city. The Board of Commissioners has 30 days from the date the act is effective to ensure that the membership of the Authority is in compliance with the act. Also makes the City of Lumberton's Financial Officer the Authority's ex officio finance officer.

Intro. by Weinstein.

ROBESON

April 19, 2007

S 489. MODIFY CITY OF LUMBERTON OCCUPANCY TAX. Filed 3/5/07. Senate committee substitute makes the following changes to 1st edition. Provides that the Lumberton City Council (was the Board of Commissioners) has 30 days from the effective date to ensure that the Lumberton Tourism Development Authority membership is in compliance with the act. Makes technical changes, including correcting references to session laws.

July 26, 2007

S 489. MODIFY CITY OF LUMBERTON OCCUPANCY TAX. Filed 3/5/07. House committee substitute makes the following changes to 2nd edition. Removes the provisions that would have required part of the tax proceeds to be distributed to the Carolina Civic Center Foundation, Inc., until 2014. Makes the act effective when it becomes law.

August 2, 2007

SL 2007-332 (S 489). MODIFY CITY OF LUMBERTON OCCUPANCY TAX. AN ACT TO MODIFY THE OCCUPANCY TAX OF THE CITY OF LUMBERTON. Summarized in *Daily Bulletin* 3/5/07, 4/19/07, and 7/26/07. Enacted August 2, 2007. Effective August 2, 2007.