

March 5, 2007

S 496. PERQUIMANS COUNTY OCCUPANCY TAX. Filed 3/5/2007. *TO AUTHORIZE PERQUIMANS COUNTY TO LEVY A ROOM OCCUPANCY TAX.* Authorizes the Perquimans County Board of Commissioners to levy a room occupancy tax of up to 6%. Provides that the tax must be levied, administered, collected, and repealed as provided in GS 153A-155 (uniform provisions for room occupancy taxes). Specifies that when the board of commissioners adopts a resolution levying a room occupancy tax under the act, it must also adopt a resolution creating the Perquimans County Tourism Development Authority, which is to be a public authority under the Local Government Budget and Fiscal Control Act. The authority is to use at least two-thirds of the occupancy tax net proceeds (defined in the act) to promote travel and tourism in the county and the remainder for tourism-related expenditures (also defined in the act). Specifies procedures for establishing the authority's operation. 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 persons who are currently active in the promotion of travel and tourism in the county. Requires authority to report as specified to the board of commissioners. Makes conforming change to GS 153A-155(g).

Intro. by Jones.

PERQUIMANS

April 24, 2007

SL 2007-19 (S 496). PERQUIMANS COUNTY OCCUPANCY TAX. AN ACT TO AUTHORIZE PERQUIMANS COUNTY TO LEVY A ROOM OCCUPANCY TAX. Summarized in *Daily Bulletin* 3/5/07. Enacted April 23, 2007. Effective April 23, 2007.