

March 7, 2007

S 645. SAMPSON COUNTY OCCUPANCY TAX. Filed 3/7/07. *TO AUTHORIZE SAMPSON COUNTY TO LEVY A ROOM OCCUPANCY TAX.*

Authorizes the Sampson 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 Provides that the tax must be levied, administered, collected, and repealed as provided in GS 153A-155 (uniform provisions for room occupancy taxes).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 Sampson 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 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 Albertson.

SAMPSON

June 11, 2007

SL 2007-63 (S 645). SAMPSON COUNTY OCCUPANCY TAX. AN ACT TO AUTHORIZE SAMPSON COUNTY TO LEVY A ROOM OCCUPANCY TAX. Summarized in *Daily Bulletin* 3/7/07. Enacted June 7, 2007. Effective June 7, 2007.