

May 24, 2010

**H 1942. WILKES COUNTY OCCUPANCY TAX.** Filed 5/24/10. *TO AUTHORIZE WILKES COUNTY TO LEVY A THREE PERCENT ROOM OCCUPANCY TAX.*

Authorizes the Wilkes 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 Provides that the tax must be levied, administered, collected, and repealed as provided in GS 153A-155 (uniform provisions for room occupancy taxes).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 Wilkes County Tourism Development Authority (TDA) to use at least two-thirds of the occupancy tax proceeds to promote travel and tourism in the town and the remainder for tourism-related expenditures. Mandates that at least one-third of the members of the TDA be affiliated with businesses that collect the tax in the town, and at least one-half of the members be currently active in the town's travel and tourism promotion. Makes conforming change to GS 153A-155(g).

**Intro. by Randleman by request.**

WILKES

June 10, 2010

**H 1942. WILKES COUNTY OCCUPANCY TAX.** Filed 5/24/10. House committee substitute replaces 1st edition with *AN ACT TO CREATE A SPECIAL TAXING DISTRICT MADE UP OF THE UNINCORPORATED AREAS OF WILKES COUNTY AND TO AUTHORIZE THE SPECIAL TAXING DISTRICT IN WILKES COUNTY TO LEVY UP TO A SIX PERCENT ROOM OCCUPANCY TAX.*

Creates the taxing district of Wilkes County District K (District K), consisting of the part of Wilkes County that is located outside of the incorporated areas of Wilkes County. Makes District K a body politic, with the power to carry out the provisions of the act. Directs the Wilkes County Board of Commissioners to serve ex officio as the governing body of the district, and officers of Wilkes County to serve as officers of the governing body of the district. Authorizes the governing body of District K 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 Provides that the tax must be levied, administered, collected, and repealed as provided in GS 153A-155 (uniform provisions for room occupancy taxes), as if District K were a county. Requires the Wilkes County District K Tourism Development Authority (TDA) to use at least two-thirds of the occupancy tax proceeds to promote travel and tourism in District K and the remainder for tourism-related expenditures. Emphasizes that the proceeds may be used only for the direct benefit of District K, and may not be used for promotion or expenditures outside of the district. Mandates that at least one-third of the members of the TDA be affiliated with businesses that collect the tax in District K, and at least one-half of the members be currently active in the district's travel and tourism promotion. Makes a conforming change to GS 153A-155(g).