March 4, 2009

H 395. SURRY COUNTY OCCUPANCY TAX. Filed 3/4/09. TO CREATE A SPECIAL TAXING DISTRICT MADE UP OF THE UNINCORPORATED AREAS OF SURRY COUNTY AND TO AUTHORIZE THE SPECIAL TAXING DISTRICT IN SURRY COUNTY TO LEVY A SIX PERCENT ROOM OCCUPANCY TAX. Creates a new taxing district made up of the unincorporated areas within Surry County and authorizes the Surry County Board of Commissioners to levy a room occupancy tax of up to 6% within the district. Provides that the tax must be administered and repealed as provided in GS 153A-155, the uniform occupancy tax provisions for counties. Requires the county commissioners, if they adopt a resolution levying the occupancy tax, to create the Surry County District S Tourism Development Authority (TDA), at least one-third of the members of which must be individuals affiliated with businesses that collect the tax in the district, and at least one-half of the members of which must be individuals currently active in the promotion of travel and tourism in the district. Requires the TDA to use at least two-thirds of the proceeds remitted to it to promote travel and tourism in the Surry County District S and to use the remainder for tourismrelated expenditures. Provides that the TDA shall receive the gross proceeds of the tax minus the cost to the town of administering the tax, not to exceed 3% of the first \$500,000 collected annually and 1% of the remaining amount collected annually. Makes a corresponding change to GS 153A-155. Intro. by Stevens.

March 19, 2009

**H 395. SURRY COUNTY OCCUPANCY TAX.** Filed 3/4/09. House committee substitute makes the following changes to 1st edition. Makes technical changes only.

June 16, 2009

SL 2009-112 (H 395). SURRY COUNTY OCCUPANCY TAX. AN ACT TO CREATE A SPECIAL TAXING DISTRICT MADE UP OF THE UNINCORPORATED AREAS OF SURRY COUNTY AND TO AUTHORIZE THE SPECIAL TAXING DISTRICT IN SURRY COUNTY TO LEVY A SIX PERCENT ROOM OCCUPANCY TAX. Summarized in Daily Bulletin 3/4/09 and 3/19/09. Enacted June 16, 2009. Effective June 16, 2009.