

March 4, 2009

H 401. BOONE OCCUPANCY TAX. Filed 3/4/09. *TO AUTHORIZE THE TOWN OF BOONE TO LEVY AN ADDITIONAL THREE PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX AND TO MAKE OTHER ADMINISTRATIVE CHANGES.*

Amends SL 1987-170, as amended, to authorize the Boone Town Council to levy an additional room occupancy tax of up to 3%. Provides that the existing and additional tax must be levied, administered, collected, and repealed as provided in GS 160A-215 (uniform provisions for room occupancy taxes) and makes conforming changes. Removes the requirement of 10 days' notice and a public hearing before adopting the existing occupancy tax. Clarifies that the existing occupancy tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations, *when furnished in furtherance of their nonprofit purpose*. Requires the Boone Tourism Development Authority (TDA) to use at least two-thirds of the proceeds it receives to promote travel and tourism and the remainder for tourism-related expenditures that are recommended by the Boone Town Council and approved by the TDA. Provides that the TDA shall receive the gross proceeds of the two taxes less the cost to the town of administering the tax, which shall not exceed 3% of the gross proceeds. Mandates that at least one-third of TDA members must be individuals who are affiliated with businesses that collect the tax in the town, and at least one-half of the members must be individuals who are currently active in the promotion of travel and tourism in the town. Deletes language specifying membership of the TDA. Makes a conforming change to GS 160A-215.

Intro. by Tarleton.

WATAUGA

March 19, 2009

H 401. BOONE OCCUPANCY TAX. Filed 3/4/09. House committee substitute makes the following changes to 1st edition. Makes technical changes only.

July 13, 2009

SL 2009-291 (H 401). BOONE OCCUPANCY TAX. AN ACT TO AUTHORIZE THE TOWN OF BOONE TO LEVY AN ADDITIONAL THREE PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX AND TO MAKE OTHER ADMINISTRATIVE CHANGES.

Summarized in *Daily Bulletin* 3/4/09 and 3/19/09. Enacted July 13, 2009. Effective July 13, 2009.