

March 10, 2009

H 528. OMNIBUS GASTON COUNTY OCCUPANCY TAX. Filed 3/10/09. *TO AUTHORIZE CERTAIN MUNICIPALITIES LOCATED IN GASTON COUNTY TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.*

Authorizes the town councils of Cramerton, McAdenville, and Ranlo and the city councils of Lowell and Mount Holly 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 Provides that the tax must be levied, administered, collected, and repealed as provided in GS 160A-215 (Uniform provisions for room occupancy taxes). Requires the tourism development authority (TDA) of each town or city to use at least two-thirds of the occupancy tax proceeds to promote travel and tourism 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 tax in the town or city and at least one-half must be currently active in the town or city's travel and tourism promotion. Makes conforming changes to GS 160A-215(g).

Intro. by Neumann.

GASTON