March 11, 2009

H 533. MODIFY HICKORY AND CONOVER OCCUPANCY TAX. Filed 3/11/09. TO AUTHORIZE THE CITIES OF HICKORY AND CONOVER TO LEVY AN ADDITIONAL ONE PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX AND TO MAKE OTHER ADMINISTRATIVE CHANGES.

Revises and consolidates SL 1985-929, as amended, to authorize the cities of Hickory and Conover, by joint resolution, to levy a room occupancy and tourism development tax between 3% and 5%. The cities may also, by joint resolution, levy an additional 1% room occupancy tax. Provides that the tax must be levied, administered, collected, and repealed as provided in GS 160A-215 (Uniform provisions for room occupancy taxes).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 Hickory-Conover Tourism Development Authority (TDA) to (1) prior to and through December 31, 2019, use two-thirds of the occupancy tax proceeds for improving, leasing, constructing, financing, operating, or acquiring facilities and properties as needed to provide for a convention center facility, including parking facilities, and the remainder used to promote travel and tourism and (2) after December 31, 2019, use at least two-thirds of the proceeds to promote travel and tourism and the remainder for tourism-related expenditures. Mandates that the TDA membership consists of (1) three owners or operators of hotels, motels, or other taxable accommodations in the cities of Hickory and Conover, two of whom are to be appointed by the Hickory City Council and one appointed by the Conover City Council; (2) three individuals who have demonstrated an interest in convention and tourism development and do not own or operate taxable accommodations, one appointed by the Catawba County Chamber of Commerce, one appointed by the Hickory City Council, and one by the Conover City Council; and (3) the three following ex officio members: the city managers of Hickory and Conover and the Executive Vice President of the Catawba County Chamber of Commerce. Either city may create the TDA, by resolution, when adopting its resolution to levy its occupancy tax, unless the other city has already established it. Makes a conforming change to GS 160A-215(g).

Repeals (1) SL 1985-929 (multi-city occupancy tax) as it relates to the cities of Hickory and Conover only, (2) SL 1987-319 (modifying the Hickory-Conover occupancy tax law), and (3) Section 21(j) of SL 2007-527 (amending SL 1985-929).

Specifies that all existing resolutions of the cities of Hickory and Conover adopted that are not inconsistent with the provisions of this act will continue in full force and effect until repealed, modified, or amended.

Intro. by R. Warren, Setzer.

BURKE, CALDWELL, CATAWBA

April 6, 2009

H 533. MODIFY HICKORY AND CONOVER OCCUPANCY TAX. Filed 3/11/09. House committee substitute makes the following changes to 1st edition. Makes technical and organizational changes only.

May 20, 2009

H 533. MODIFY HICKORY AND CONOVER OCCUPANCY TAX. Filed 3/11/09. House committee substitute makes the following changes to 2nd edition. Requires that the net proceeds of the occupancy tax remitted to the Hickory-Conover Tourism Development Authority (TDA) by the cities of Hickory and Conover must be used as specified in the act. Requires that debt secured by occupancy tax proceeds that is entered into for the purpose of providing for the convention center facility, including the construction of parking facilities, must mature on or before December 31, 2019.

June 18, 2009

H 533. MODIFY HICKORY AND CONOVER OCCUPANCY TAX. Filed 3/11/09. Senate committee substitute makes the following changes to 3rd edition. Deletes that SL 1985-929, as amended, is revised and consolidated by the act's provisions. Instead, sets forth those provisions as Sections 1 through 4. Groups sections regarding (1) the repeal of certain acts or portions of acts, (2) effective dates, (3) the purpose of the act, and (4) amendments to GS 160A-215(g)

under the heading *Administrative Provisions*. Clarifies that the repeal of acts or portions of acts is effective (1) with respect to Hickory, upon the date the city acts to levy the occupancy tax and (2) with respect to Conover, upon the date the city acts to levy the occupancy tax. Deletes that all existing resolutions of the cities adopted pursuant to the repealed acts that are not inconsistent with the act's provisions continue in full force and effect until repealed, modified, or amended.

June 25, 2009

SL 2009-169 (H 533). MODIFY HICKORY AND CONOVER OCCUPANCY TAX. AN ACT TO AUTHORIZE THE CITIES OF HICKORY AND CONOVER TO LEVY AN ADDITIONAL ONE PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX AND TO MAKE OTHER ADMINISTRATIVE CHANGES. Summarized in Daily Bulletin 3/11/09, 4/6/09, 5/20/09, and 6/18/09. Enacted June 25, 2009. Effective June 25, 2009.