

March 26, 2009

H 854. FORSYTH COUNTY OCCUPANCY TAX MODIFICATIONS. Filed 3/26/09. *TO MODIFY THE FORSYTH COUNTY ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.*

As the title indicates. Reorganizes Part VII of SL 1983-908 as amended to clarify and modify the provisions regarding the Forsyth County room occupancy and tourism development tax. Provides that the room occupancy and tourism development tax is subject to the sales tax imposed by the state under GS 105-164.4(a)(3) (was, subject to the 3% sales tax under GS 105-164.4(3)). Deletes detailed specifics regarding the administration of the tax, and instead provides that the tax is to be levied, administered, collected, and repealed as provided in GS 153A-155, and that the penalties provided in that statute apply to a tax levied under this section. Deletes limitation that the Forsyth County Tourism Authority (Authority) may not use more than 10% of the funds distributed to it under this tax for administrative purposes. Reduces the membership of the Authority to nine members (was, thirteen). Provides exemption for ex officio members from the term limit of no more than two consecutive terms on the Authority. Deletes language authorizing the Commissioners to repeal levy of the tax by resolution and corresponding references to the authority to repeal the tax. Makes additional conforming, technical, and organizational changes. Applies only to Forsyth County.

Intro. by McGee.

FORSYTH

June 23, 2009

SL 2009-157 (H 854). FORSYTH COUNTY OCCUPANCY TAX MODIFICATIONS. *AN ACT TO MODIFY THE FORSYTH COUNTY ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.* Summarized in *Daily Bulletin* 3/26/09. Enacted June 23, 2009. Effective June 23, 2009.