

April 1, 2009

**H 984. ROANOKE RAPIDS ENTERTAINMENT TAX.** Filed 4/1/09. *TO AUTHORIZE THE CITY OF ROANOKE RAPIDS TO LEVY AN ENTERTAINMENT TAX ON EVENTS IN THE CITY OF ROANOKE RAPIDS.*

Authorizes Roanoke Rapids to levy a tax, by resolution of the city council, on each ticket purchased to qualifying entertainments in the city. A qualifying entertainment is one for which the ticket price is \$5 or more and for which at least 5,000 tickets are available for purchase. Limits the tax to no more than \$3 per ticket. Directs that the proceeds be used to retire any bonded indebtedness on the Roanoke Rapids theater and thereafter for capital improvements and tourism-related marketing and promotion activities that will facilitate growth in the city's music and entertainment district. Provides for the collection, administration, and repeal or reduction of the tax.

**Intro. by Allen, Bryant, Wray.**

HALIFAX