

May 19, 2010

S 1298. TOWN OF PEMBROKE OCCUPANCY TAX (=H 1894). Filed 5/19/10. *TO AUTHORIZE THE TOWN OF PEMBROKE TO LEVY A THREE PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.*

Identical to H 1894, filed 5/19/10.

Intro. by Walters.

ROBESON

June 30, 2010

S 1298. VARIOUS LOCAL OCCUPANCY TAXES (NEW). Filed 5/19/10. House committee substitute makes the following changes to 1st edition. Expands the act to include municipalities in Davie County, and to include Montgomery, Anson, Dare, and Wilkes Counties as follows.

Authorizes the Mocksville Board of Commissioners, the Bermuda Run Town Council, and the Cooleemee Board of Commissioners to levy a room occupancy tax of up to 3% within their respective towns. Provides that the taxes must be levied, administered, collected, and repealed as provided in GS 160A-215 (uniform provisions for room occupancy taxes). Requires that the Tourism Development Authorities of Mocksville, Bermuda Run, and Cooleemee use at least two-thirds of the occupancy tax proceeds to promote travel and tourism in their respective towns, and use the remainder for tourism-related expenditures. Mandates that at least one-third of the members of each Tourism Development Authority be affiliated with businesses that collect the tax in that town, and at least one-half of the members be currently active in that town's travel and tourism promotion. Further amends GS 160A-215 (uniform provisions for room occupancy taxes) to also make the statute applicable to Bermuda Run, Cooleemee, and Mocksville.

Amends SL 2001-434 to authorize the Montgomery and Anson county boards of commissioners to levy an additional room occupancy tax of up to 3%. Provides that both the existing and additional tax be levied, administered, collected, and repealed as provided in GS 153A-155 (uniform provisions for room occupancy taxes). Requires the counties to levy the original occupancy tax in order to also levy the additional tax.

Amends SL 1985-449, as amended, to authorize the Dare County Board of Commissioners to levy an additional 1% occupancy tax. Provides pertinent guidelines regarding the levy, collection, administration, and repeal of this tax. Requires that the tax proceeds be used for beach nourishment.

Creates the taxing district of Wilkes County District K (District K), consisting of the part of Wilkes County that is located outside of the incorporated areas of Wilkes County. Makes District K a body politic, with the power to carry out the provisions of the act. Directs the Wilkes County Board of Commissioners to serve ex officio as the governing body of the district, and officers of Wilkes County to serve as officers of the governing body of the district. Authorizes the governing body of District K to levy a room occupancy tax of up to 6%. Provides that the tax must be levied, administered, collected, and repealed as provided in GS 153A-155 (uniform provisions for room occupancy taxes), as if District K were a county. Requires the Wilkes County District K Tourism Development Authority (TDA) to use at least two-thirds of the occupancy tax proceeds to promote travel and tourism in District K and the remainder for tourism-related expenditures. Emphasizes that the proceeds may be used only for the direct benefit of District K, and may not be used for promotion or expenditures outside of the district. Mandates that at least one-third of the members of the TDA be affiliated with businesses that collect the tax in District K, and at least one-half of the members be currently active in the district's travel and tourism promotion. Makes a conforming change to GS 153A-155(g).

Makes clarifying changes. Expands the title to include the additional authorized taxes.

July 9, 2010

SL 2010-78 (S 1298). VARIOUS LOCAL OCCUPANCY TAXES. AN ACT TO AUTHORIZE THE TOWN OF PEMBROKE TO LEVY A THREE PERCENT ROOM OCCUPANCY TAX; TO AUTHORIZE CERTAIN TOWNS IN DAVIE COUNTY TO LEVY A THREE PERCENT ROOM OCCUPANCY TAX; TO AUTHORIZE MONTGOMERY AND ANSON COUNTIES TO EACH LEVY AN ADDITIONAL THREE PERCENT ROOM OCCUPANCY TAX; TO AUTHORIZE DARE

COUNTY TO LEVY AN ADDITIONAL ONE PERCENT OCCUPANCY TAX; AND TO CREATE A SPECIAL TAXING DISTRICT MADE UP OF THE UNINCORPORATED AREAS OF WILKES COUNTY AND TO AUTHORIZE THE SPECIAL TAXING DISTRICT IN WILKES COUNTY TO LEVY UP TO A SIX PERCENT ROOM OCCUPANCY TAX. Summarized in *Daily Bulletin* 5/19/10 and 6/30/10. Enacted July 9, 2010. Effective July 9, 2010.