

February 3, 2009

**S 40. MURFREESBORO OCCUPANCY TAX.** Filed 2/3/09. *TO AUTHORIZE THE TOWN OF MURFREESBORO TO LEVY A ROOM OCCUPANCY TAX.*

Authorizes the Murfreesboro town council to levy a room occupancy tax up to 3%. Provides the tax must be levied, administered, collected, and repealed as provided in GS 160A-215 (Uniform provisions for room occupancy taxes for cities and towns). Requires the Murfreesboro Tourism Development Authority (TDA) to expend the occupancy tax proceeds to promote travel, tourism, and conventions in town; sponsor tourist-related events and activities; and finance tourist-related capital projects, with two-thirds of the funds being used to promote travel and tourism in Murfreesboro and the remainder for tourism-related expenditures. Mandates that at least one-third of the members of the TDA must be affiliated with businesses that collect taxes in the town and at least one-half must be currently active in the town's travel and tourism promotion.

**Intro. by Jones.**

HERTFORD

April 2, 2009

**S 40. MURFREESBORO OCCUPANCY TAX.** Filed 2/3/09. Senate committee substitute makes the following changes to 1st edition. Repeals Section 8 of SL 2000-103, which, effective October 1, 2010, requires the Banner Elk Tourism Development Authority to use at least two-thirds (was, one-third) of the funds remitted to it from the net proceeds of the occupancy tax to promote travel and tourism in Banner Elk and use the remainder for tourism-related expenditures. Section 8 of SL 2000-103 also deletes from the definition of *tourism-related expenditures* expenditures required to make the downtown tourist area and nearby green areas more accessible, attractive, and usable to pedestrian tourists, in accordance with the master plan approved by the town council. Changes the title to *AN ACT TO AUTHORIZE THE TOWN OF MURFREESBORO TO LEVY A ROOM OCCUPANCY TAX AND TO MAINTAIN THE CURRENT DISTRIBUTION AND USE OF THE ROOM AND OCCUPANCY TAX LEVIED BY THE TOWN OF BANNER ELK.*

April 23, 2009

**S 40. MURFREESBORO OCCUPANCY TAX.** Filed 4/2/09. House committee substitute makes the following changes to 2nd edition. Authorizes the Salisbury city council 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 Provides that the tax must be levied, administered, collected, and repealed as provided in GS 160A-215 (Uniform provisions for room occupancy taxes for cities and towns). Requires the Salisbury Tourism Development Authority (TDA) to use at least two-thirds of the occupancy tax proceeds to promote travel and tourism in Salisbury and the remainder for tourism-related expenditures. Mandates that at least one-third of the members of the TDA must be affiliated with businesses that collect taxes in the city and at least one-half must be currently active in the city's travel and tourism promotion. Also makes a technical change. Makes a conforming change to the title.

July 29, 2009

**S 40. MURFREESBORO/SALISBURY/ROCKINGHAM OT (NEW).** Filed 2/3/09. House committee substitute makes the following changes to 3rd edition. Deletes the repeal of Section 8 of SL 2000-103, which, effective October 1, 2010, requires the Banner Elk Tourism Development Authority to use at least two-thirds (was, one-third) of the funds remitted to it from the net proceeds of the occupancy tax to promote travel and tourism in Banner Elk and use the remainder for tourism-related expenditures.

Amends SL 1991-322, as amended, to authorize the Rockingham County Board of Commissioners to levy an additional 1% room occupancy tax. Provides for the levy, collection, administration, and repeal of the tax.

Amends GS 160A-215 (Uniform provisions for room occupancy taxes) to include Salisbury and Murfreesboro.

Makes organizational changes and a conforming change to the title.

August 6, 2009

**SL 2009-428 (S 40). MURFREESBORO/SALISBURY/ROCKINGHAM OCCUPANCY TAX.**  
*AN ACT TO AUTHORIZE THE TOWN OF MURFREESBORO AND THE CITY OF SALISBURY TO LEVY A ROOM OCCUPANCY TAX AND TO AUTHORIZE ROCKINGHAM COUNTY TO LEVY AN ADDITIONAL ONE PERCENT ROOM OCCUPANCY TAX.* Summarized in *Daily Bulletin* 2/3/09, 4/2/09, 4/23/09, and 7/29/09. Enacted August 6, 2009. Effective August 6, 2009.