February 5, 2009

S 80. JACKSONVILLE OCCUPANCY TAX (=H 30). Filed 2/5/09. TO AUTHORIZE THE CITY OF JACKSONVILLE TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX. Identical to H 30, filed 2/2/09.

Intro. by Brown.

ONSLOW

May 26, 2009

S 80. JACKSONVILLE OCCUPANCY TAX. Filed 2/5/09. Senate amendment makes the following changes to 1st edition. Adds the following cities and towns to those whose city or town council is authorized to levy a room occupancy tax of up to 3% of the gross receipts derived from the rental of accommodations furnished by a motel, hotel, inn, tourist camp, or similar facility within the respective cities that is subject to sales tax imposed by the state under GS 105-164.4(a)(3): (1) Cramerton, (2) Lowell, (3) McAdenville, (4) Mount Holly, and (5) Ranlo. Provides that the tax must be levied, administered, collected, and repealed as provided in GS 160A-215 (uniform provisions for room occupancy taxes for cities and towns).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 each city or town to adopt a resolution creating a Tourism Development Authority (Authority) simultaneously with the adoption of a resolution levying the room occupancy tax and provides for the membership of the Authority. Requires each Authority to use at least two-thirds of the funds from the tax to promote travel and tourism in the municipality with the remainder used for tourism-related expenditures. Makes organizational changes and amends the title to reflect the changes in the bill content. Makes conforming changes to GS 160A-215(g) (uniform provisions for room occupancy taxes).

June 17, 2009

S 80. JACKSONVILLE OCCUPANCY TAX. Filed 2/5/09. House committee substitute makes the following changes to 2nd edition. Makes technical changes to proposed amended GS 160A-215(g).

Changes the title to AN ACT TO AUTHORIZE THE CITIES OF JACKSONVILLE, LOWELL, AND MOUNT HOLLY, AND THE TOWNS OF CRAMERTON, MCADENVILLE, AND RANLO TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.

July 29, 2009

S 80. VARIOUS MUNICIPAL OCCUPANCY TAXES (NEW). Filed 2/5/09. House committee substitute makes the following changes to 3rd edition. Adds that the Lenoir City Council is authorized 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 Provides the tax must be levied, administered, collected, and repealed as provided in GS 160A-215 (uniform provisions for room occupancy taxes for cities and towns).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 Lenoir to adopt a resolution creating the Lenoir Tourism Development Authority (Authority) simultaneously with the adoption of a resolution levying the room occupancy tax and provides for the membership of the Authority. Requires the Authority to use at least two-thirds of the funds from the tax to promote travel and tourism in the municipality with the remainder used for tourism-related expenditures. Makes a technical change and a conforming change to GS 160A-215(g), as amended. Makes a conforming change to the title.

August 6, 2009

SL 2009-429 (S 80). VARIOUS MUNICIPAL OCCUPANCY TAXES. AN ACT TO AUTHORIZE THE CITIES OF JACKSONVILLE, LENOIR, LOWELL, AND MOUNT HOLLY AND THE TOWNS OF CRAMERTON, MCADENVILLE, AND RANLO TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX. Summarized in Daily Bulletin 2/5/09, 5/26/09, 6/17/09, and 7/29/09. Enacted August 6, 2009. Effective August 6, 2009.