



CHANGES TITLE

HELD TO BE MATERIAL  
CONSTITUTES 1ST RDG

NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
Senate Bill 80

AMENDMENT NO. 1  
(to be filled in by  
Principal Clerk)

S80-ASVx-8 [v.1]

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Comm. Sub. [NO]  
Amends Title [YES]  
First Edition

Date 5-26, 2009

Senator Hoyle

1 moves to amend the bill on page 1, line 2, by rewriting the line to read:  
2 "AN ACT TO AUTHORIZE THE CITY OF JACKSONVILLE AND THE CITIES OF  
3 CRAMERTON, LOWELL, MCADENVILLE, MOUNT HOLLY, AND RANLOTO  
4 LEVY A ROOM";

5  
6 and on page 1, lines 4-5, by inserting the following between the lines:  
7 "PART I. JACKSONVILLE OCCUPANCY TAX";

8  
9 and on page 1, lines 5, 12, 15, and 31, by replacing the words "SECTION 1." with the words  
10 "SECTION 1.1";

11  
12 and on page 1, line 36 and on page 2, lines 13 and 17, by replacing the words "SECTION 2."  
13 with the words "SECTION 1.2";

14  
15 and on page 2, lines 19-20, by inserting the following new sections to read:  
16 "PART II. CRAMERTON OCCUPANCY TAX.

17 SECTION 2.1. Occupancy tax. – (a) Authorization and Scope. – The Cramerton  
18 Town Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts  
19 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,  
20 inn, tourist camp, or similar place within the town that is subject to sales tax imposed by the  
21 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax  
22 does not apply to accommodations furnished by nonprofit charitable, educational, or religious  
23 organizations when furnished in furtherance of their nonprofit purpose.

24 SECTION 2.1.(b) Administration. – A tax levied under this section shall be levied,  
25 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
26 G.S. 160A-215 apply to a tax levied under this section.

27 SECTION 2.1.(c) Definitions. – The following definitions apply in this act:

28 (1) Net proceeds. – Gross proceeds less the cost to the town of administering  
29 and collecting the tax, as determined by the finance officer, not to exceed  
30 three percent (3%) of the first five hundred thousand dollars (\$500,000) of  
31 gross proceeds collected each year and one percent (1%) of the remaining  
32 gross proceeds collected each year.



\* S 8 0 - A S V x - 8 - v - 1 \*

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1           (2) Promote travel and tourism. – To advertise or market an area or activity,  
2           publish and distribute pamphlets and other materials, conduct market  
3           research, or engage in similar promotional activities that attract tourists or  
4           business travelers to the area. The term includes administrative expenses  
5           incurred in engaging in the listed activities.

6           (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
7           Cramerton Tourism Development Authority, are designed to increase the use  
8           of lodging facilities, meeting facilities, or convention facilities in the town or  
9           to attract tourists or business travelers to the town. The term includes  
10          tourism-related capital expenditures.

11          **SECTION 2.1.(d) Distribution and Use of Tax Revenue.** – The Town of  
12 Cramerton shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the  
13 Cramerton Tourism Development Authority. The Authority shall use at least two-thirds of the  
14 funds remitted to it under this subsection to promote travel and tourism in Cramerton and shall  
15 use the remainder for tourism-related expenditures.

16          **SECTION 2.2. Tourism Development Authority.** – (a) Appointment and  
17 Membership. – When the Town Council adopts a resolution levying a room occupancy tax  
18 under this act, it shall also adopt a resolution creating the Cramerton Tourism Development  
19 Authority, which shall be a public authority under the Local Government Budget and Fiscal  
20 Control Act. The resolution shall provide for the membership of the Authority, including the  
21 members' terms of office, and for the filling of vacancies on the Authority. At least one-third of  
22 the members shall be individuals who are affiliated with businesses that collect the tax in the  
23 town, and at least one-half of the members shall be individuals who are currently active in the  
24 promotion of travel and tourism in the town. The Cramerton Town Council shall designate one  
25 member of the Authority as chair and shall determine the compensation, if any, to be paid to  
26 members of the Authority.

27          The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
28 govern its meetings. The Finance Officer for Cramerton shall be the ex officio finance officer  
29 of the Authority.

30          **SECTION 2.2.(b) Duties.** – The Authority shall expend the net proceeds of the tax  
31 levied under this act for the purposes provided in Section 1 of this act. The Authority shall  
32 promote travel, tourism, and conventions in the town, sponsor tourist-related events and  
33 activities in the town, and finance tourist-related capital projects in the town.

34          **SECTION 2.2.(c) Reports.** – The Authority shall report quarterly and at the close  
35 of the fiscal year to the Cramerton Town Council on its receipts and expenditures for the  
36 preceding quarter and for the year in such detail as the Town Council may require.

37 **PART III. LOWELL OCCUPANCY TAX.**

38          **SECTION 3.1. Occupancy tax.** – (a) Authorization and Scope. – The Lowell City  
39 Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts  
40 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,  
41 inn, tourist camp, or similar place within the city that is subject to sales tax imposed by the  
42 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax

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1 does not apply to accommodations furnished by nonprofit charitable, educational, or religious  
2 organizations when furnished in furtherance of their nonprofit purpose.

3       **SECTION 3.1.(b)** Administration. – A tax levied under this section shall be levied,  
4 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
5 G.S. 160A-215 apply to a tax levied under this section.

6       **SECTION 3.1.(c)** Definitions. – The following definitions apply in this act:

7       (1) Net proceeds. – Gross proceeds less the cost to the city of administering and  
8 collecting the tax, as determined by the finance officer, not to exceed three  
9 percent (3%) of the first five hundred thousand dollars (\$500,000) of gross  
10 proceeds collected each year and one percent (1%) of the remaining gross  
11 proceeds collected each year.

12       (2) Promote travel and tourism. – To advertise or market an area or activity,  
13 publish and distribute pamphlets and other materials, conduct market  
14 research, or engage in similar promotional activities that attract tourists or  
15 business travelers to the area. The term includes administrative expenses  
16 incurred in engaging in the listed activities.

17       (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
18 Lowell Tourism Development Authority, are designed to increase the use of  
19 lodging facilities, meeting facilities, or convention facilities in the city or to  
20 attract tourists or business travelers to the city. The term includes  
21 tourism-related capital expenditures.

22       **SECTION 3.1.(d)** Distribution and Use of Tax Revenue. – The City of Lowell  
23 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Lowell Tourism  
24 Development Authority. The Authority shall use at least two-thirds of the funds remitted to it  
25 under this subsection to promote travel and tourism in Lowell and shall use the remainder for  
26 tourism-related expenditures.

27       **SECTION 3.2.** Tourism Development Authority. – (a) Appointment and  
28 Membership. – When the City Council adopts a resolution levying a room occupancy tax under  
29 this act, it shall also adopt a resolution creating the Lowell Tourism Development Authority,  
30 which shall be a public authority under the Local Government Budget and Fiscal Control Act.  
31 The resolution shall provide for the membership of the Authority, including the members' terms  
32 of office, and for the filling of vacancies on the Authority. At least one-third of the members  
33 shall be individuals who are affiliated with businesses that collect the tax in the city, and at  
34 least one-half of the members shall be individuals who are currently active in the promotion of  
35 travel and tourism in the city. The Lowell City Council shall designate one member of the  
36 Authority as chair and shall determine the compensation, if any, to be paid to members of the  
37 Authority.

38       The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
39 govern its meetings. The Finance Officer for Lowell shall be the ex officio finance officer of  
40 the Authority.

41       **SECTION 3.2.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
42 levied under this act for the purposes provided in Section 1 of this act. The Authority shall

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1 promote travel, tourism, and conventions in the city, sponsor tourist-related events and  
2 activities in the city, and finance tourist-related capital projects in the city.

3       **SECTION 3.2.(c) Reports.** – The Authority shall report quarterly and at the close  
4 of the fiscal year to the Lowell City Council on its receipts and expenditures for the preceding  
5 quarter and for the year in such detail as the City Council may require.

6 **PART IV. MCADENVILLE OCCUPANCY TAX.**

7       **SECTION 4.1. Occupancy tax.** – (a) Authorization and Scope. – The McAdenville  
8 Town Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts  
9 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,  
10 inn, tourist camp, or similar place within the town that is subject to sales tax imposed by the  
11 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax  
12 does not apply to accommodations furnished by nonprofit charitable, educational, or religious  
13 organizations when furnished in furtherance of their nonprofit purpose.

14       **SECTION 4.1.(b) Administration.** – A tax levied under this section shall be levied,  
15 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
16 G.S. 160A-215 apply to a tax levied under this section.

17       **SECTION 4.1.(c) Definitions.** – The following definitions apply in this act:

- 18       (1) Net proceeds. – Gross proceeds less the cost to the town of administering  
19 and collecting the tax, as determined by the finance officer, not to exceed  
20 three percent (3%) of the first five hundred thousand dollars (\$500,000) of  
21 gross proceeds collected each year and one percent (1%) of the remaining  
22 gross proceeds collected each year.
- 23       (2) Promote travel and tourism. – To advertise or market an area or activity,  
24 publish and distribute pamphlets and other materials, conduct market  
25 research, or engage in similar promotional activities that attract tourists or  
26 business travelers to the area. The term includes administrative expenses  
27 incurred in engaging in the listed activities.
- 28       (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
29 McAdenville Tourism Development Authority, are designed to increase the  
30 use of lodging facilities, meeting facilities, or convention facilities in the  
31 town or to attract tourists or business travelers to the town. The term  
32 includes tourism-related capital expenditures.

33       **SECTION 4.1.(d) Distribution and Use of Tax Revenue.** – The Town of  
34 McAdenville shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the  
35 McAdenville Tourism Development Authority. The Authority shall use at least two-thirds of  
36 the funds remitted to it under this subsection to promote travel and tourism in McAdenville and  
37 shall use the remainder for tourism-related expenditures.

38       **SECTION 4.2. Tourism Development Authority.** – (a) Appointment and  
39 Membership. – When the Town Council adopts a resolution levying a room occupancy tax  
40 under this act, it shall also adopt a resolution creating the McAdenville Tourism Development  
41 Authority, which shall be a public authority under the Local Government Budget and Fiscal  
42 Control Act. The resolution shall provide for the membership of the Authority, including the  
43 members' terms of office, and for the filling of vacancies on the Authority. At least one-third of

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1 the members shall be individuals who are affiliated with businesses that collect the tax in the  
2 town, and at least one-half of the members shall be individuals who are currently active in the  
3 promotion of travel and tourism in the town. The McAdenville Town Council shall designate  
4 one member of the Authority as chair and shall determine the compensation, if any, to be paid  
5 to members of the Authority.

6 The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
7 govern its meetings. The Finance Officer for McAdenville shall be the ex officio finance  
8 officer of the Authority.

9 **SECTION 4.2.(b) Duties.** – The Authority shall expend the net proceeds of the tax  
10 levied under this act for the purposes provided in Section 1 of this act. The Authority shall  
11 promote travel, tourism, and conventions in the town, sponsor tourist-related events and  
12 activities in the town, and finance tourist-related capital projects in the town.

13 **SECTION 4.2.(c) Reports.** – The Authority shall report quarterly and at the close  
14 of the fiscal year to the McAdenville Town Council on its receipts and expenditures for the  
15 preceding quarter and for the year in such detail as the Town Council may require.

16 **PART V. MOUNT HOLLY OCCUPANCY TAX.**

17 **SECTION 5.1. Occupancy tax.** – (a) Authorization and Scope. – The Mount Holly  
18 City Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts  
19 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,  
20 inn, tourist camp, or similar place within the city that is subject to sales tax imposed by the  
21 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax  
22 does not apply to accommodations furnished by nonprofit charitable, educational, or religious  
23 organizations when furnished in furtherance of their nonprofit purpose.

24 **SECTION 5.1.(b) Administration.** – A tax levied under this section shall be levied,  
25 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
26 G.S. 160A-215 apply to a tax levied under this section.

27 **SECTION 5.1.(c) Definitions.** – The following definitions apply in this act:

- 28 (1) Net proceeds. – Gross proceeds less the cost to the city of administering and  
29 collecting the tax, as determined by the finance officer, not to exceed three  
30 percent (3%) of the first five hundred thousand dollars (\$500,000) of gross  
31 proceeds collected each year and one percent (1%) of the remaining gross  
32 proceeds collected each year.
- 33 (2) Promote travel and tourism. – To advertise or market an area or activity,  
34 publish and distribute pamphlets and other materials, conduct market  
35 research, or engage in similar promotional activities that attract tourists or  
36 business travelers to the area. The term includes administrative expenses  
37 incurred in engaging in the listed activities.
- 38 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
39 Mount Holly Tourism Development Authority, are designed to increase the  
40 use of lodging facilities, meeting facilities, or convention facilities in the city  
41 or to attract tourists or business travelers to the city. The term includes  
42 tourism-related capital expenditures.

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1           **SECTION 5.1.(d)** Distribution and Use of Tax Revenue. – The City of Mount  
2 Holly shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Mount  
3 Holly Tourism Development Authority. The Authority shall use at least two-thirds of the funds  
4 remitted to it under this subsection to promote travel and tourism in Mount Holly and shall use  
5 the remainder for tourism-related expenditures.

6           **SECTION 5.2.** Tourism Development Authority. – (a) Appointment and  
7 Membership. – When the City Council adopts a resolution levying a room occupancy tax under  
8 this act, it shall also adopt a resolution creating the Mount Holly Tourism Development  
9 Authority, which shall be a public authority under the Local Government Budget and Fiscal  
10 Control Act. The resolution shall provide for the membership of the Authority, including the  
11 members' terms of office, and for the filling of vacancies on the Authority. At least one-third of  
12 the members shall be individuals who are affiliated with businesses that collect the tax in the  
13 city, and at least one-half of the members shall be individuals who are currently active in the  
14 promotion of travel and tourism in the city. The Mount Holly City Council shall designate one  
15 member of the Authority as chair and shall determine the compensation, if any, to be paid to  
16 members of the Authority.

17           The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
18 govern its meetings. The Finance Officer for Mount Holly shall be the ex officio finance officer  
19 of the Authority.

20           **SECTION 5.2.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
21 levied under this act for the purposes provided in Section 1 of this act. The Authority shall  
22 promote travel, tourism, and conventions in the city, sponsor tourist-related events and  
23 activities in the city, and finance tourist-related capital projects in the city.

24           **SECTION 5.2.(c)** Reports. – The Authority shall report quarterly and at the close  
25 of the fiscal year to the Mount Holly City Council on its receipts and expenditures for the  
26 preceding quarter and for the year in such detail as the City Council may require.

27 **PART VI. RANLO OCCUPANCY TAX.**

28           **SECTION 6.1.** Occupancy tax. – (a) Authorization and Scope. – The Ranlo Town  
29 Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts  
30 derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel,  
31 inn, tourist camp, or similar place within the town that is subject to sales tax imposed by the  
32 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax  
33 does not apply to accommodations furnished by nonprofit charitable, educational, or religious  
34 organizations when furnished in furtherance of their nonprofit purpose.

35           **SECTION 6.1.(b)** Administration. – A tax levied under this section shall be levied,  
36 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in  
37 G.S. 160A-215 apply to a tax levied under this section.

38           **SECTION 6.1.(c)** Definitions. – The following definitions apply in this act:

- 39           (1) Net proceeds. – Gross proceeds less the cost to the town of administering  
40 and collecting the tax, as determined by the finance officer, not to exceed  
41 three percent (3%) of the first five hundred thousand dollars (\$500,000) of  
42 gross proceeds collected each year and one percent (1%) of the remaining  
43 gross proceeds collected each year.

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1           (2) Promote travel and tourism. – To advertise or market an area or activity,  
2           publish and distribute pamphlets and other materials, conduct market  
3           research, or engage in similar promotional activities that attract tourists or  
4           business travelers to the area. The term includes administrative expenses  
5           incurred in engaging in the listed activities.

6           (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
7           Ranlo Tourism Development Authority, are designed to increase the use of  
8           lodging facilities, meeting facilities, or convention facilities in the town or to  
9           attract tourists or business travelers to the town. The term includes  
10          tourism-related capital expenditures.

11          **SECTION 6.1.(d)** Distribution and Use of Tax Revenue. – The Town of Ranlo  
12          shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Ranlo Tourism  
13          Development Authority. The Authority shall use at least two-thirds of the funds remitted to it  
14          under this subsection to promote travel and tourism in Ranlo and shall use the remainder for  
15          tourism-related expenditures.

16          **SECTION 6.2.** Tourism Development Authority. – (a) Appointment and  
17          Membership. – When the Town Council adopts a resolution levying a room occupancy tax  
18          under this act, it shall also adopt a resolution creating the Ranlo Tourism Development  
19          Authority, which shall be a public authority under the Local Government Budget and Fiscal  
20          Control Act. The resolution shall provide for the membership of the Authority, including the  
21          members' terms of office, and for the filling of vacancies on the Authority. At least one-third of  
22          the members shall be individuals who are affiliated with businesses that collect the tax in the  
23          town, and at least one-half of the members shall be individuals who are currently active in the  
24          promotion of travel and tourism in the town. The Ranlo Town Council shall designate one  
25          member of the Authority as chair and shall determine the compensation, if any, to be paid to  
26          members of the Authority.

27          The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
28          govern its meetings. The Finance Officer for Ranlo shall be the ex officio finance officer of the  
29          Authority.

30          **SECTION 6.2.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
31          levied under this act for the purposes provided in Section 1 of this act. The Authority shall  
32          promote travel, tourism, and conventions in the town, sponsor tourist-related events and  
33          activities in the town, and finance tourist-related capital projects in the town.

34          **SECTION 6.2.(c)** Reports. – The Authority shall report quarterly and at the close  
35          of the fiscal year to the Ranlo Town Council on its receipts and expenditures for the preceding  
36          quarter and for the year in such detail as the Town Council may require.";

37  
38          and on page 2, lines 20-30, by rewriting the lines to read:

39          **"PART VII. UNIFORM PROVISIONS.**

40          **SECTION 7.** G.S. 160A-215(g) reads as rewritten:

41          '(g) This section applies only to Beech Mountain District W, to the Cities of Belmont,  
42          Cramerton, ~~Elizabeth City~~, Eden, Elizabeth City, Gastonia, Goldsboro, Greensboro, High Point,  
43          Jacksonville, Kings Mountain, Lexington, Lincolnton, Lowell, Lumberton, McAdenville,

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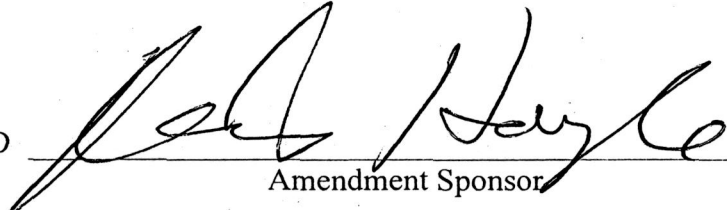
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1 Monroe, Mount Airy, Mount Holly, Ranlo, Reidsville, Roanoke Rapids, Shelby, Statesville,  
2 Washington, and Wilmington, to the Towns of Ahoskie, Beech Mountain, Benson, Blowing  
3 Rock, Boiling Springs, Burgaw, Carolina Beach, Carrboro, Dallas, Dobson, Elkin, Franklin,  
4 Jonesville, Kenly, Kure Beach, Leland, Mooresville, North Topsail Beach, Pilot Mountain,  
5 Selma, Smithfield, St. Pauls, Troutman, Tryon, West Jefferson, Wilkesboro, Wrightsville  
6 Beach, Yadkinville, and Yanceyville, and to the municipalities in Avery and Brunswick  
7 Counties.'

8 **PART VIII. EFFECTIVE DATE.**

9 **SECTION 8.** This act is effective when it becomes law."

10  
11  
12

SIGNED   
Amendment Sponsor

SIGNED \_\_\_\_\_  
Committee Chair if Senate Committee Amendment

ADOPTED ✓ 46-2 FAILED \_\_\_\_\_ TABLED \_\_\_\_\_

5-26-09  
*Jane Smith*

**ADOPTED**