

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

H.B. 504  
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HOUSE PRINCIPAL CLERK

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HOUSE DRH10182-MCx-34 (01/28)

Short Title: Moore County Occupancy Tax Increase. (Local)

Sponsors: Representative Boles.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO AUTHORIZE MOORE COUNTY TO LEVY AN ADDITIONAL  
3 OCCUPANCY TAX.  
4 The General Assembly of North Carolina enacts:  
5 SECTION 1. Sections 2 and 3 of S.L. 2011-113 read as rewritten:  
6 "SECTION 2. Occupancy tax. – (a) Authorization and Scope. – The Board of  
7 Commissioners of Moore County may levy a room occupancy tax of up to three percent (3%)  
8 of the gross receipts derived from the rental of any room, lodging, or accommodation furnished  
9 by a hotel, motel, inn, tourist camp, or similar place within the county that is subject to sales tax  
10 imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local  
11 sales tax. This tax does not apply to accommodations furnished by nonprofit charitable,  
12 educational, or religious organizations when furnished in furtherance of their nonprofit  
13 purpose.  
14 "SECTION 2.(a1) Authorization of Additional Tax. – In addition to the tax authorized by  
15 subsection (a) of this section, the Moore County Board of Commissioners may levy an  
16 additional room occupancy tax of up to three percent (3%) of the gross receipts derived from  
17 the rental of accommodations taxable under subsection (a) of this section. The levy, collection,  
18 administration, and repeal of the tax authorized by this subsection shall be in accordance with  
19 the provisions of this section. Moore County may not levy a tax under this subsection unless it  
20 also levies the tax authorized under subsection (a) of this section.  
21 "SECTION 2.(b) Administration. – A tax levied under this section shall be levied,  
22 administered, collected, and repealed as provided in G.S. 153A-155. The penalties provided in  
23 G.S. 153A-155 apply to a tax levied under this section.  
24 "SECTION 2.(c) Definitions. – The following definitions apply in this act:  
25 (1) Net proceeds. – Gross proceeds less the cost to the county of administering  
26 and collecting the tax, as determined by the finance officer, not to exceed  
27 three percent (3%) of the first five hundred thousand dollars (\$500,000) of  
28 gross proceeds collected each year and one percent (1%) of the remaining  
29 gross proceeds collected each year.  
30 (2) Promote travel and tourism. – To advertise or market an area or activity,  
31 publish and distribute pamphlets and other materials, conduct market  
32 research, or engage in similar promotional activities that attract tourists or  
33 business travelers to the area. The term includes administrative expenses  
34 incurred in engaging in the listed activities.  
35 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
36 Moore County Tourism Development Authority, are designed to increase the



1 use of lodging facilities, meeting facilities, or convention facilities in the  
2 county or to attract tourists or business travelers to the county. The term  
3 includes tourism-related capital expenditures.

4 **SECTION 2.(d)** Distribution and Use of Tax Revenue. – Moore County shall, on a  
5 quarterly basis, remit to the Moore County Tourism Development Authority the net proceeds of  
6 the occupancy tax. The Authority shall use at least two-thirds of the funds remitted to it under  
7 this subsection to promote travel and tourism in Moore County and shall use the remainder ~~for~~  
8 tourism-related expenditures to research, design, construct, provide, finance, operate, maintain,  
9 and market a regional sports complex in Moore County, for which a regional sports authority,  
10 as authorized by Part 3 of Article 20 of Chapter 160A of the General Statutes, is created.

11 **"SECTION 3.** Tourism Development Authority. – (a) Appointment and Membership. –  
12 When the Board of Commissioners adopts a resolution levying a room occupancy tax under  
13 this act, it shall also adopt a resolution creating the Moore County Tourism Development  
14 Authority, which shall be a public authority under the Local Government Budget and Fiscal  
15 Control Act and shall be composed of the following members:

- 16 (1) A county commissioner appointed by the Board of County Commissioners.
- 17 (2) Five owners or operators of hotels, motels, or other taxable tourist  
18 accommodations, two of which own or operate the largest hotels, motels, or  
19 other accommodations in the county by rental unit count and three of which  
20 own or operate other hotels, motels, or other accommodations by rental unit  
21 count, who shall be appointed by the Board of County Commissioners,
- 22 (3) The President and CEO of the Moore County Chamber of Commerce.
- 23 (4) Two individuals interested in the tourist business who have demonstrated an  
24 interest in tourist development but do not own or operate a hotel, motel, or  
25 other taxable tourist accommodation, who shall be appointed by the Board of  
26 County Commissioners.

27 All members of the Authority shall serve without compensation. Vacancies in the Authority  
28 shall be filled in the same manner as the initial appointments. Members appointed to fill  
29 vacancies shall serve for the remainder of the unexpired term for which they are appointed to  
30 fill. Members shall serve terms as provided in the rules of procedure and bylaws of the  
31 Authority.

32 The Board of Commissioners shall designate one member of the Authority as chair. The  
33 Authority shall meet at the call of the chair and shall adopt rules of procedure and bylaws to  
34 govern its meetings. The Finance Officer for Moore County shall be the ex officio finance  
35 officer of the Authority.

36 **"SECTION 3.(b)** Duties. – The Authority shall expend the net proceeds of the tax levied  
37 under this act for the purposes provided in Section 2 of this act. The Authority shall promote  
38 travel, tourism, and conventions in the county, sponsor tourist-related events and activities in  
39 the county, and finance tourist-related capital projects in the county.

40 **"SECTION 3.(c)** Reports. – The Authority shall report quarterly and at the close of the  
41 fiscal year to the Moore County Board of Commissioners on its receipts and expenditures for  
42 the preceding quarter and for the year in such detail as the Board of Commissioners may  
43 require."

44 **SECTION 2.** This act is effective when it becomes law.