

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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SENATE BILL 552
PROPOSED HOUSE COMMITTEE SUBSTITUTE S552-PCS35316-SVxr-40

Short Title: Omnibus Occupancy Taxes. (Public)

Sponsors:

Referred to:

April 3, 2017

1 A BILL TO BE ENTITLED
2 AN ACT TO MAKE VARIOUS OCCUPANCY TAX CHANGES AFFECTING THE CITIES
3 OF SANFORD, SALUDA, AND JACKSONVILLE AND AFFECTING THE COUNTIES
4 OF HARNETT, SAMPSON, YADKIN, AND ROWAN.

5 The General Assembly of North Carolina enacts:

6
7 **PART I. SANFORD OCCUPANCY TAX**

8 **SECTION 1.1.** Occupancy tax. – (a) Authorization and Scope. – The City Council
9 of the City of Sanford may levy a room occupancy tax of up to three percent (3%) of the gross
10 receipts derived from the rental of an accommodation within the city that is subject to sales tax
11 imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local
12 sales tax.

13 **SECTION 1.1.(b)** Administration. – A tax levied under this section shall be levied,
14 administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in
15 G.S. 160A-215 apply to a tax levied under this section.

16 **SECTION 1.1.(c)** Distribution and Use of Tax Revenue. – The City of Sanford
17 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Sanford Tourism
18 Development Authority. The Authority shall use the funds remitted to it under this subsection
19 to promote travel and tourism in the City of Sanford.

20 The following definitions apply in this section:

- 21 (1) Net proceeds. – Gross proceeds less the cost to the city of administering and
22 collecting the tax, as determined by the finance officer, not to exceed three
23 percent (3%) of the first five hundred thousand dollars (\$500,000) of gross
24 proceeds collected each year and one percent (1%) of the remaining gross
25 proceeds collected each year.
- 26 (2) Promote travel and tourism. – To advertise or market an area or activity,
27 publish and distribute pamphlets and other materials, conduct market
28 research, or engage in similar promotional activities that attract tourists or
29 business travelers to the area; the term includes administrative expenses
30 incurred in engaging in the listed activities.

31 **SECTION 1.2.** Tourism Development Authority. – (a) Appointment and
32 Membership. – When the City Council adopts a resolution levying a room occupancy tax under
33 this section, it shall also adopt a resolution creating the Sanford Tourism Development
34 Authority, which shall be a public authority under the Local Government Budget and Fiscal
35 Control Act. The resolution shall provide for the membership of the Authority, including the
36 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 city 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 city. The City Council shall designate one member of
4 the Authority as chair and shall determine the compensation, if any, to be paid to members of
5 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 the City of Sanford shall be the ex officio finance
8 officer of the Authority.

9 **SECTION 1.2.(b) Duties.** – The Authority shall expend the net proceeds of the tax
10 levied under this part for the purposes provided in this part. The Authority shall promote travel,
11 tourism, and conventions in the city and sponsor tourist-related events and activities in the city.

12 **SECTION 1.2.(c) Reports.** – The Authority shall report quarterly and at the close
13 of the fiscal year to the Sanford City Council on its receipts and expenditures for the preceding
14 quarter and for the year in such detail as the City Council may require.

15 16 **PART II. SALUDA OCCUPANCY TAX**

17 **SECTION 2.1.** Saluda District D created. – Saluda District D is created as a taxing
18 district. Its jurisdiction consists of only that part of Saluda that is located within Polk County.
19 Saluda District D is a body politic and corporate and has the power to carry out the provisions
20 of this act. The Saluda Board of Commissioners shall serve ex officio as the governing body of
21 the district, and the officers of the County shall serve as the officers of the governing body of
22 the district. A simple majority of the governing body constitutes a quorum, and approval by a
23 majority of those present is sufficient to determine any matter before the governing body, if a
24 quorum is present.

25 **SECTION 2.2.** Occupancy tax. – (a) Authorization and Scope. – The governing
26 body of Saluda District D may levy a room occupancy tax of up to three percent (3%) of the
27 gross receipts derived from the rental of any room, lodging, or accommodation furnished by a
28 hotel, motel, inn, tourist camp, or similar place within the district that is subject to sales tax
29 imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local
30 sales tax.

31 **SECTION 2.2.(b) Administration.** – A tax levied under this section shall be levied,
32 administered, collected, and repealed as provided in G.S. 160A-215 as if Saluda District D
33 were a city. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

34 **SECTION 2.2.(c) Definitions.** – The following definitions apply in this section:

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

50 **SECTION 2.2.(d) Distribution and Use of Tax Revenue.** – Saluda District D shall,
51 on a quarterly basis, remit the net proceeds of the occupancy tax to the Saluda District D

1 Tourism Development Authority. The Authority shall use at least two-thirds of the proceeds
2 remitted to it to promote travel and tourism in Saluda District D and shall use the remainder for
3 tourism-related expenditures. In accordance with the North Carolina Constitution and the
4 United States Constitution, the tax proceeds may be used only for the direct benefit of the
5 jurisdiction of Saluda District D. None of the proceeds may be used to promote travel or
6 tourism in areas within Saluda that are outside of the district or for tourism-related expenditures
7 in the county that are outside of the district.

8 **SECTION 2.3.** Saluda District D Tourism Development Authority. – (a)
9 Appointment and Membership. – When the governing body of the district adopts a resolution
10 levying a room occupancy tax under this act, it shall also adopt a resolution creating the Saluda
11 District D Tourism Development Authority, which shall be a public authority under the Local
12 Government Budget and Fiscal Control Act. The resolution shall provide for the membership of
13 the Authority, including the members' terms of office, and for the filling of vacancies on the
14 Authority. At least one-third of the members must be individuals affiliated with businesses that
15 collect the tax in the district, and at least one-half of the members must be individuals currently
16 active in the promotion of travel and tourism in the district. The board of commissioners shall
17 designate one member of the Authority as chair and shall determine the compensation, if any,
18 to be paid to members of the Authority.

19 The Authority shall meet at the call of the chair and shall adopt rules of procedure to
20 govern its meetings. The Finance Officer for the City of Saluda shall be the ex officio finance
21 officer of the Authority.

22 **SECTION 2.3.(b) Duties.** – The Authority shall expend the net proceeds of the tax
23 levied under this part for the purposes provided in this part. The Authority shall promote travel,
24 tourism, and conventions in the district, sponsor tourist-related events and activities in the
25 district, and finance tourist-related capital projects in the district.

26 **SECTION 2.3.(c) Reports.** – The Authority shall report quarterly and at the close
27 of the fiscal year to the governing body of the district on its receipts and expenditures for the
28 preceding quarter and for the year in such detail as the governing body of the district may
29 require.
30

31 **PART III. JACKSONVILLE OCCUPANCY TAX**

32 **SECTION 3.1.(a)** Section 1.1(d) of S.L. 2009-429 reads as rewritten:

33 "**SECTION 1.1.(d) Distribution and Use of Tax Revenue.** – The City of Jacksonville shall,
34 on a quarterly basis, remit the net proceeds of the occupancy tax to the Jacksonville Tourism
35 Development Authority. The Authority shall use at least two-thirds of the funds remitted to it
36 under this subsection for tourism-related expenditures and shall use the remainder to promote
37 travel and tourism in Jacksonville and shall use the remainder for tourism-related
38 expenditures.~~Jacksonville.~~"

39 **SECTION 3.1.(b)** Section 1.1(d) of S.L. 2009-429, as amended by subsection (a)
40 of this section, reads as rewritten:

41 "**SECTION 1.1.(d) Distribution and Use of Tax Revenue.** – The City of Jacksonville shall,
42 on a quarterly basis, remit the net proceeds of the occupancy tax to the Jacksonville Tourism
43 Development Authority. The Authority shall use at least two-thirds of the funds remitted to it
44 under this subsection for tourism-related expenditures and shall use the remainder to promote
45 travel and tourism and shall use the remainder for tourism-related expenditures in
46 Jacksonville."

47 **SECTION 3.1.(c)** Subsection (a) of this section becomes effective on July 1, 2017,
48 and expires on July 1, 2027. Subsection (b) of this section becomes effective on July 1, 2027.
49 The remainder of this section is effective when it becomes law.
50

51 **PART V. HARNETT COUNTY OCCUPANCY TAX**

1 **SECTION 5.1.** District H Created. – Harnett County District H is created as a
2 taxing district. Its jurisdiction consists of all of Harnett County exclusive of the Averasboro
3 Township. Harnett County District H is a body politic and corporate and has the power to carry
4 out the provisions of this section. The Harnett County Board of Commissioners shall serve ex
5 officio as the governing body of the district and the officers of the board of commissioners shall
6 serve as the officers of the governing body of the district. A simple majority of the governing
7 body constitutes a quorum and approval by a majority of those present is sufficient to
8 determine any matter before the governing body, if a quorum is present.

9 **SECTION 5.2.** Occupancy tax. – (a) Authorization and Scope. – The governing
10 body of Harnett County District H may levy a room occupancy tax of up to six percent (6%) of
11 the gross receipts derived from the rental of any room, lodging, or accommodation furnished by
12 a hotel, motel, inn, tourist camp, or similar place within the district that is subject to sales tax
13 imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local
14 sales or room occupancy tax.

15 **SECTION 5.2.(b)** Administration. – A tax levied under this section shall be levied,
16 administered, collected, and repealed as provided in G.S. 153A-155 as if Harnett County
17 District H were a county. The penalties provided in G.S. 153A-155 apply to a tax levied under
18 this section.

19 **SECTION 5.2.(c)** Distribution and Use of Tax Revenue. – Harnett County District
20 H shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Harnett County
21 District H Tourism Development Authority. The Harnett County District H Tourism
22 Development Authority shall use at least two-thirds of the proceeds to promote travel and
23 tourism and shall use the remainder for tourism-related expenditures in the district. In
24 accordance with the North Carolina Constitution and the United States Constitution, the tax
25 proceeds may be used only for the direct benefit of the jurisdiction of Harnett County District
26 H.

27 The following definitions apply in this subsection:

- 28 (1) Net proceeds. – Gross proceeds less the cost to the county 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 receipts 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 Tourism Development Authority, are designed to increase the use of lodging
40 facilities, meeting facilities, or convention facilities in the county or to
41 attract tourists or business travelers to the district. The term includes
42 tourism-related capital expenditures.

43 **SECTION 5.3.** Harnett County District H Tourism Development Authority. – (a)
44 Appointment and Membership. – When the governing body of Harnett County District H
45 adopts a resolution levying a room occupancy tax under this act, it shall also adopt a resolution
46 creating the Harnett County District H Tourism Development Authority, which shall be a
47 public authority under the Local Government Budget and Fiscal Control Act. The resolution
48 shall provide for the membership of the Authority, including the members' terms of office, and
49 for the filling of vacancies on the Authority. At least one-third of the members must be
50 individuals who are affiliated with businesses that collect the tax in the district and at least
51 one-half of the members must be individuals who are currently active in the promotion of travel

1 and tourism in the district. The governing body shall designate one member of the Authority as
2 chair and shall determine the compensation, if any, to be paid to members of the Authority.

3 The Authority shall meet at the call of the chair and shall adopt rules of procedure to
4 govern its meetings. The Finance Officer for Harnett County shall be the ex officio finance
5 officer of the Authority.

6 **SECTION 5.3.(b) Duties.** – The Authority shall expend the net proceeds of the tax
7 levied under this part for the purposes provided in this part. The Authority shall promote travel
8 and tourism in the district and make tourism-related expenditures in the district.

9 **SECTION 5.3.(c) Reports.** – The Authority shall report quarterly and at the close
10 of the fiscal year to the Harnett County Board of Commissioners on its receipts and
11 expenditures for the preceding quarter and for the year in such detail as the board may require.
12

13 **PART VI. SAMPSON OCCUPANCY TAX**

14 **SECTION 6.1.(a)** Section 1 of S.L. 2007-63 is amended by adding a new
15 subsection to read:

16 "**SECTION 1.(a1) Authorization of Additional Tax.** – In addition to the tax authorized by
17 subsection (a) of this section, the Board of Commissioners of Sampson County may levy an
18 additional room occupancy tax of up to three percent (3%) of the gross receipts derived from
19 the rental of accommodations taxable under subsection (a) of this section. The levy, collection,
20 administration, and repeal of the tax authorized by this subsection shall be in accordance with
21 the provisions of this section. Sampson County may not levy a tax under this subsection unless
22 it also levies the tax authorized under subsection (a) of this section."

23 **SECTION 6.1.(b)** Section 2(a) of S.L. 2007-63 reads as rewritten:

24 "**SECTION 2. Tourism Development Authority.** – (a) Appointment and Membership. –
25 When the Board of Commissioners adopts a resolution levying a room occupancy tax under
26 Section 1(a) of this act, it shall also adopt a resolution creating the Sampson County Tourism
27 Development Authority, which shall be a public authority under the Local Government Budget
28 and Fiscal Control Act. The resolution shall provide for the membership of the Authority,
29 including the members' terms of office, and for the filling of vacancies on the Authority. At
30 least one-third of the members shall be individuals who are affiliated with businesses that
31 collect the tax in the county, and at least one-half of the members shall be individuals who are
32 currently active in the promotion of travel and tourism in the county. The Board of
33 Commissioners shall designate one member of the Authority as chair and shall determine the
34 compensation, if any, to be paid to members of the Authority.

35 The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern
36 its meetings. The Finance Officer for Sampson County shall be the ex officio finance officer of
37 the Authority."
38

39 **PART VII. YADKIN OCCUPANCY TAX**

40 **SECTION 7.1.(a)** Section 2 of S.L. 2007-340 reads as rewritten:

41 "**SECTION 2. Yadkin County District Y Created.** – Yadkin County District Y is created as
42 a taxing district. Its jurisdiction consists of that part of Yadkin County that is located outside of
43 ~~incorporated areas within the county.~~ the Town of Jonesville and the Town of Yadkinville.
44 Yadkin County District Y is a body politic and corporate and has the power to carry out the
45 provisions of this act. The Yadkin County Board of Commissioners shall serve ex officio as the
46 governing body of the district, and the officers of the county shall serve as the officers of the
47 governing body of the district. A simple majority of the governing body constitutes a quorum,
48 and approval by a majority of those present is sufficient to determine any matter before the
49 governing body, if a quorum is present."

1 **SECTION 7.1.(b)** The governing body of Yadkin County District Y and the
2 Yadkin County Board of Commissioners shall adopt any resolutions or modify any adopted
3 resolutions, as needed, to carry out the provisions of this act.
4

5 **PART VIII. ROWAN OCCUPANCY TAX**

6 **SECTION 8.1.** Part II of S.L. 2009-428 is repealed.

7 **SECTION 8.2.** Sections 1 and 1.1 of Chapter 379 of the 1987 Session Laws, as
8 amended by Chapter 882 of the 1991 Session Laws and by Part VIII of S.L. 2001-439, read as
9 rewritten:

10 "Section 1. Occupancy tax. (a) Authorization and scope. – The Rowan County Board of
11 Commissioners may levy a room occupancy tax of up to three percent (3%) of the gross
12 receipts derived from the rental of any room, lodging, or similar accommodation furnished by a
13 hotel, motel, inn, or similar place within the county that is subject to sales tax imposed by the
14 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. ~~This tax~~
15 ~~does not apply to accommodations furnished by nonprofit charitable, educational, or religious~~
16 ~~organizations.~~

17 (a1) Authorization of Additional Tax. – In addition to the tax authorized by subsection
18 (a) of this section, the Rowan County Board of Commissioners may levy an additional room
19 occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of
20 accommodations taxable under subsection (a) of this section. The levy, collection,
21 administration, and repeal of the tax authorized by this subsection shall be in accordance with
22 the provisions of this section. Rowan County may not levy a tax under this subsection unless it
23 also levies the tax authorized under subsection (a) of this section.

24 (b) Repealed.

25 (c) Administration. – A tax levied under this section shall be levied, administered,
26 collected, and repealed as provided in G.S. 153A-155. The penalties provided in
27 G.S. 153A-155 apply to a tax levied under this section.

28 (d) Repealed.

29 (e) Distribution and use of tax revenue. – ~~Rowan County shall apply the net proceeds of~~
30 ~~the occupancy tax to the purposes provided in this subsection. The county shall, on a monthly~~
31 ~~shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Rowan County~~
32 ~~Tourism Development Authority. The Authority shall spend funds remitted to it under this~~
33 ~~subsection only to promote travel, tourism, and conventions in Rowan County and to sponsor~~
34 ~~tourist-oriented events and activities in Rowan County. The Authority may not spend any of the~~
35 ~~funds for construction, improvement, or maintenance of real property or for any other capital~~
36 ~~project. The Authority shall report at the close of the fiscal year to the board of commissioners~~
37 ~~on its receipts and expenditures for the year in such detail as the board may require.~~

38 As used in this subsection, 'net proceeds' means gross proceeds less the cost to the county of
39 administering and collecting the tax, as determined by the finance officer. use at least two-thirds
40 of the funds remitted to it under this subsection to promote travel and tourism in Rowan County
41 and shall use the remainder for tourism-related expenditures.

42 The following definitions apply in this subsection:

43 (1) Net proceeds. – Gross proceeds less the cost to the county of administering
44 and collecting the tax, as determined by the finance officer, not to exceed
45 three percent (3%) of the first five hundred thousand dollars (\$500,000) of
46 gross proceeds collected each year and one percent (1%) of the remaining
47 gross receipts collected each year.

48 (2) Promote travel and tourism. – To advertise or market an area or activity,
49 publish and distribute pamphlets and other materials, conduct market
50 research, or engage in similar promotional activities that attract tourists or

1 business travelers to the area. The term includes administrative expenses
2 incurred in engaging in the listed activities.

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

8 (f) Repealed.

9 (g) Repealed.

10 "Section 1.1. ~~Establishment, Appointment, and Duties of Rowan County Tourism~~
11 ~~Authority.~~ (a) Appointment and Membership. – When the Rowan County Board of
12 Commissioners adopts a resolution levying a room occupancy tax under this act, it shall also
13 ~~The board of commissioners shall~~ adopt a resolution establishing and creating the Rowan
14 County Tourism Development Authority, which shall be a public authority under the Local
15 Government Budget and Fiscal Control Act and shall be composed of the following 11
16 ~~members appointed by the board of commissioners:~~members:

17 (1) A county commissioner or his or her designee.

18 (2) A member of the Salisbury City Council or his or her designee.

19 (3) ~~Two~~ Four owners, operators, or representatives of hotels, motels, or other
20 taxable tourist accommodations. Two shall be appointed by the Rowan
21 County Board of Commissioners and two shall be appointed by the
22 Salisbury City Council.

23 (4) Two individuals to represent all bona fide Rowan County sites and
24 attractions, to be selected from those sites and attractions. One individual
25 shall be appointed by the Rowan County Board of Commissioners and one
26 individual shall be appointed by the Salisbury City Council.

27 (5) One individual to represent the Rowan County Chamber of Commerce,
28 either the chair of the board or the chair's ~~designee.~~designee, assigned for
29 appointment by the Rowan County Board of Commissioners.

30 (6) ~~Four~~ Two individuals who have an interest in tourism development and do
31 not own or operate hotels, motels, or other taxable tourist accommodations.
32 One individual shall be appointed by the Rowan County Board of
33 Commissioners and one individual shall be appointed by the Salisbury City
34 Council.

35 ~~The board of commissioners shall appoint all members of the Tourism Development~~
36 ~~Authority, except for the City of Salisbury appointee, who shall be appointed directly by the~~
37 ~~Salisbury City Council from its council members.~~The term of office of each member of the
38 Authority shall be two years. Members may serve no more than two consecutive terms. All
39 members of the Authority shall serve without compensation.

40 The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern
41 its meetings. The Finance Officer for Rowan County shall be the ex officio finance officer of
42 the Authority.

43 (b) Duties. – The Authority shall expend the net proceeds of the tax levied under this
44 act for the purposes provided in this act. The Authority shall promote travel, tourism, and
45 conventions in the county, sponsor tourist-related events and activities in the county, and
46 finance tourist-related capital projects in the county. In addition to any other powers and duties
47 of the Authority otherwise conferred by law, the Authority may contract with any person, firm,
48 or agency to advise and assist it in the promotion of travel and tourism and to carry out the
49 purposes identified in Section 1 of this act. The Authority may accept contributions from any
50 source to be used for the purposes stated in Section 1 of this act.

1 (c) Reports. – The Authority shall report quarterly and at the close of the fiscal year to
2 the Rowan County Board of Commissioners on its receipts and expenditures for the preceding
3 quarter and for the year in such detail as the board may require."
4

5 **PART IX. ADMINISTRATIVE PROVISIONS**

6 **SECTION 9.1.(a)** G.S. 160A-215(g) reads as rewritten:

7 "(g) Applicability. – Subsection (c) of this section applies to all cities that levy an
8 occupancy tax. To the extent subsection (c) conflicts with any provision of a local act,
9 subsection (c) supersedes that provision. The remainder of this section applies only to Beech
10 Mountain District W, to the Cities of Belmont, Conover, Eden, Elizabeth City, Gastonia,
11 Goldsboro, Greensboro, Hickory, High Point, Jacksonville, Kings Mountain, Lenoir,
12 Lexington, Lincolnton, Lowell, Lumberton, Monroe, Mount Airy, Mount Holly, Reidsville,
13 Roanoke Rapids, Salisbury, Sanford, Shelby, Statesville, Washington, and Wilmington, to the
14 Towns of Ahoskie, Beech Mountain, Benson, Bermuda Run, Blowing Rock, Boiling Springs,
15 Boone, Burgaw, Carolina Beach, Carrboro, Cooleemee, Cramerton, Dallas, Dobson, Elkin,
16 Fontana Dam, Franklin, Grover, Hillsborough, Jonesville, Kenly, Kure Beach, Leland,
17 McAdenville, Mocksville, Mooresville, Murfreesboro, North Topsail Beach, Pembroke, Pilot
18 Mountain, Ranlo, Robbinsville, Selma, Smithfield, St. Pauls, Swansboro, Troutman, Tryon,
19 West Jefferson, Wilkesboro, Wrightsville Beach, Yadkinville, ~~and~~ Yanceyville, ~~and~~ to the
20 municipalities in Avery and Brunswick ~~Counties~~ Counties, and to Saluda District D."

21 **SECTION 9.1.(b)** G.S. 153A-155(g) reads as rewritten:

22 "(g) Applicability. – Subsection (c) of this section applies to all counties and county
23 districts that levy an occupancy tax. To the extent subsection (c) conflicts with any provision of
24 a local act, subsection (c) supersedes that provision. The remainder of this section applies only
25 to Alleghany, Anson, Brunswick, Buncombe, Burke, Cabarrus, Camden, Carteret, Caswell,
26 Chatham, Cherokee, Chowan, Clay, Craven, Cumberland, Currituck, Dare, Davie, Duplin,
27 Durham, Edgecombe, Forsyth, Franklin, Graham, Granville, Halifax, Haywood, Henderson,
28 Jackson, Madison, Martin, McDowell, Montgomery, Moore, Nash, New Hanover,
29 Northampton, Pasquotank, Pender, Perquimans, Person, Randolph, Richmond, Rockingham,
30 Rowan, Rutherford, Sampson, Scotland, Stanly, Swain, Transylvania, Tyrrell, Vance,
31 Washington, Wayne, and Wilson Counties, to Harnett County District H, ~~to~~ New Hanover
32 County District U, ~~to~~ Surry County District S, ~~to~~ Watauga County District U, ~~to~~ Wilkes County
33 District K, ~~to~~ Yadkin County District Y, and ~~to~~ the Township of Averasboro in Harnett County
34 and the Ocracoke Township Taxing District."
35

36 **PART X. EFFECTIVE DATE**

37 **SECTION 10.1.** Except as otherwise provided, this act is effective when it
38 becomes law.