

# OCCUPANCY TAX OVERVIEW

*Updated through 2023 Regular Session*

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Ahoskie, Town of <a href="#">SL 2006-164</a> <a href="#">SL 2008-45</a>	Hertford	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2006-164:</u> Authorized 3% tax  <u>SL 2008-45:</u> Clarified that the Town may use proceeds to promote travel and tourism in the area.
Alamance County <a href="#">SL 1987-950</a> <a href="#">SL 2007-527</a> , Sec. 21(y) <sup>i</sup> <a href="#">SL 2013-414</a> , Sec. 60(o) <sup>ii</sup>		3%	2/3 to the TDA to further the development of travel, tourism, and conventions in the county through State, national, and international advertising and promotion.  1/3 to county to be used only for acquiring, constructing, financing (including debt service), maintaining, and operating civic centers, arts centers, libraries, parks, museums, and recreational facilities and for visitor-related programs and activities including, but not limited to, museums and other art or cultural programs, events, and festivals.	County TDA (for 2/3) & Board of Commissioners (for 1/3)	NO		<u>SL 1987-950:</u> Authorized 3% tax  <u>SL 2007-527, Sec 21(y):</u> <i>See Endnote i</i>  <u>SL 2013-414, Sec. 60(o):</u> <i>See Endnote ii</i>

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Albemarle, City of <a href="#">SL 1991-915</a> <i>Repealed</i> <a href="#">SL 2001-434</a> , Part IV							<b>REPEALED</b> Authority to levy tax repealed by SL 2001- 434, Part IV
Alleghany County <a href="#">SL 1991-162</a> <a href="#">SL 2004-106</a> <a href="#">SL 2011-170</a> , Part I <a href="#">SL 2013-414</a> , Sec. 60(q) <sup>ii</sup>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 1991-162:</u> Authorized 3% tax  <u>SL 2004-106:</u> Conformed act to uniform administrative provisions and guidelines, except that county was not required to establish a TDA until annual net proceeds exceeded \$100,000  <u>SL 2011-170, Part I:</u> Authorized additional 3% tax and required establishment of a TDA upon levy of additional tax  <u>SL 2013-414, Sec. 60(o):</u> <i>See Endnote ii</i>
Anson County <a href="#">SL 2001-434</a> , Part II <a href="#">SL 2010-78</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 2001-434, Part II:</u> Authorized 3% tax  <u>SL 2010-78:</u> Authorized additional 3% tax

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Ashe County <a href="#">SL 1991-163</a> <a href="#">SL 2007-527</a> , Sec. 21(dd) <sup>i</sup>		3%	1/3 to Ashe County Chamber of Commerce to promote travel and tourism; 2/3 retained by county to be used for any public purpose	Board of Commissioners and Chamber of Commerce		NO	<u><a href="#">SL 1991-163</a></u> : Authorized 3% tax <u><a href="#">SL 2007-527</a></u> , s. 21 (dd): <i>See Endnote i</i>
Averasboro Township <a href="#">SL 1987-142</a> <a href="#">SL 2001-439</a> , Part XII <a href="#">SL 2014-83</a>	Harnett	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Township TDA		YES	<u><a href="#">SL 1987-142</a></u> : Authorized 3% tax <u><a href="#">SL 2001-439</a></u> , Part XII: Authorized additional 3% tax & required establishment of a TDA upon levy of the additional 3% tax <u><a href="#">SL 2014-83</a></u> : Modified the composition, meeting requirements, and authority of TDA
Avery County <a href="#">SL 1993-472</a> <i>Repealed</i> <a href="#">SL 1997-410</a> , Sec. 4 & 5 <i>Repealed</i> <a href="#">SL 2001-439</a> , Part XVI.							<b>REPEALED</b> SL 2001-439, Part XVI, repealed. Avery Co authority to levy tax

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Avery County District A <a href="#">SL 2023-144</a> , Part I		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	District TDA	YES		<u>SL 2023-144, Part I:</u> Created district consisting of all unincorporated areas of the county and authorized 6% tax
Bald Head Island, Village <a href="#">SL 1991-664</a> <a href="#">SL 1993-617</a>	Brunswick	6%	100% used to promote tourism in the village and for tourism-related expenditures, defined to include criminal justice system, fire protection, public ties & utilities, health facilities, solid waste & sewage treatment, control & repair of waterfront erosion. The funds may not be used for services normally provided by the village on behalf of its citizens unless these services promote tourism and enlarge its economic benefits by enhancing the ability of the village to attract and provide for tourists.	Village Council	NO		<u>SL 1991-664:</u> Authorized 3% tax  <u>SL 1993-617:</u> Authorized additional 3% but provided that if Brunswick levies a tax, then the total maximum rate can't exceed 6%. However, SL 1997-364, which authorizes Brunswick County to levy a 1% tax, states that the tax excludes any municipality that levies a 6% tax.
Banner Elk, Town of <a href="#">SL 1989-318</a> <a href="#">SL 1993-428</a> <a href="#">SL 2000-103</a> , Sec. 9 <a href="#">SL 2002-94</a> , Sec. 3	Avery	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA	YES		<u>SL 1989-318:</u> Authorized 3% tax  <u>SL 1993-428:</u> Conformed penalties to State penalties; modified merchant discount to match state discount; and modified use to 2/3 for promotion and 1/3 for

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							<p>tourism-related expenditures</p> <p><u>SL 2000-103:</u> Required proceeds to be distributed to a TDA; modified use to be 1/3 for promotion and 2/3 for tourism-related expenditures for a period of 10 years; after 10 years (eff. 10/1/2010), formula will be reversed</p> <p><u>SL 2002-94, Sec. 3:</u> Authorized additional 3% tax</p>
<p>Beech Mountain, Town of</p> <p><a href="#">SL 1987-376</a> <a href="#">SL 2001-434</a>, Part V <a href="#">SL 2001-439</a>, Part XV <a href="#">SL 2002-94</a>, Sec. 2</p>	Avery Watauga	6%*	<p>The TDA must segregate the funds into 3 separate accounts:</p> <p><u>Watauga Proceeds Account</u> At least 2/3 shall be used to promote travel and tourism; remainder for tourism-related expenditures.</p> <p><u>Avery Proceeds Account</u> At least 2/3 shall be used to promote travel and tourism; remainder for tourism-related expenditures.</p> <p><u>District W Account</u> At least 2/3 shall be used to promote travel and tourism</p>	Town TDA	YES	<p><u>SL 1987-376:</u> Authorized 3% tax</p> <p><u>SL 2001-434:</u> Changed use of tax and made other administrative changes</p> <p><u>SL 2001-439:</u> Authorized the towns in Avery County to levy a 3% tax</p> <p><u>*SL 2002-94:</u> Authorized additional 3% tax, but town may not levy if Beech Mtn District W is levying an occupancy tax.</p>	

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			in the district; remainder for tourism-related expenditures.				
Beech Mountain District W <a href="#">SL 2001-434</a> , Part VII	Watauga	3%	At least 2/3 to promote travel and tourism in district; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2001-434, Part VII:</u> Created a district consisting of that part of the Town of Beech Mountain that is located in Watauga County and authorized 3% tax.
Belmont, City of <a href="#">SL 2005-220</a>	Gaston	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	City TDA	YES		<u>SL 2005-220:</u> Authorized 3% tax
Benson, Town of <a href="#">SL 2006-120</a>	Johnston	2%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 2006-120:</u> Authorized 2% tax
Bermuda Run, Town of <a href="#">SL 2010-78</a>	Davie	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2010-78:</u> Authorized 3% tax
Bertie County <a href="#">SL 2023-144</a> , Part XVI		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 2023-144, Part XVI:</u> Authorized 6% tax

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Blowing Rock, Town of <a href="#">SL 1987-171</a> <a href="#">SL 2003-281</a>	Watauga Caldwell	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 1987-171:</u> Authorized 3% tax  <u>SL 2003-281:</u> Authorized additional 3% tax  <i>(See also SL 1987-472, which states that Caldwell County portion of Town is not subject to county tax)</i>
Boiling Springs, Town of <a href="#">SL 2006-148</a>	Cleveland	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2006-148:</u> Authorized 3% tax
Boone, Town of <a href="#">SL 1987-170</a> <a href="#">SL 1998-35</a> <a href="#">SL 2007-527</a> , Sec. 21(o) <sup>i</sup> <a href="#">SL 2009-291</a>	Watauga	6%	At least 2/3 to promote tourism; remainder for tourism-related expenditures recommended by the Boone Town Council and approved by the Authority	Town TDA	YES*		*Generally conforms but includes additional language that TDA expenditures must be recommended by Town Council.  <u>SL 1987-170:</u> Authorized 3% tax  <u>SL 1998-35:</u> Modified Boone TDA  <u>SL 2007-527, s. 21 (o):</u> <i>See Endnote i</i>  <u>SL 2009-291:</u> Authorized additional 3% tax and made administrative changes

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Brunswick County <a href="#">SL 1997-364</a>		1%	100% to promote travel and tourism	County TDA	YES		<u>SL 1997-364:</u> Authorized 1% tax, but provides that tax does not apply to accommodations subject to a municipal room occupancy tax at the rate of six percent (6%).
Buncombe County <a href="#">SL 1983-908</a> , Part VI <a href="#">SL 1985-942</a> <a href="#">SL 2001-162</a> <a href="#">SL 2013-414</a> , Sec. 60(a) <sup>ii</sup> <a href="#">SL 2015-128</a> , Sec. 8 <a href="#">SL 2020-3</a> , Sec. 1.5 <a href="#">SL 2022-40</a> , Sec. 3.1		6%	2/3 to further the development of travel, tourism, and conventions in the county through State, national, and international advertising and promotion  1/3 to be divided between 2 funds:  <ul style="list-style-type: none"> <li>• Tourism Product Development Fund (TPDF) for major tourism projects to significantly increase patronage of lodging facilities in Buncombe County</li> <li>• Legacy Investment From Tourism Fund (LIFT) to significantly increase patronage at lodging facilities, meeting facilities, and convention facilities and further</li> </ul>	County TDA	NO		<u>SL 1983-908:</u> Authorized 2% tax  <u>SL 1985-942:</u> Authorized additional 1% tax  <u>SL 2001-162:</u> Authorized second additional 1% tax  <u>SL 2013-414, Sec. 60(a):</u> <i>See Endnote ii</i>  <u>SL 2015-128:</u> Authorized additional 2% tax and modified TDA Board  <u>SL 2020-3:</u> Authorized TDA to use occupancy tax proceeds in its TPD Fund to provide grants to tourism businesses affected by Covid-19.  <u>SL 2022-40:</u> Changed distribution formula,



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					Y	N	
			economic development in the county				creates LIFT Fund, and modifies composition of TDA board
Burgaw, Town of <a href="#">SL 2006-167</a> <a href="#">SL 2013-38</a>	Pender	3%	At least 2/3 to promote tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2006-167:</u> Authorized 3% tax  <u>SL 2013-38:</u> Required the Burgaw TDA membership to conform to guidelines
Burke County <a href="#">SL 1989-422</a> <a href="#">SL 1995-143</a> <a href="#">SL 2007-265</a>		6%	<u>First 3%:</u> At least 2/3 must be used to promote travel and tourism; the remainder must be used for tourism-related expenditures.  <u>Second 3%:</u> TDA must divide the remaining net proceeds into 3 separate accounts as set out below. At least 2/3 of funds in each account must be used to promote travel and tourism; remainder for tourism-related expenditures. The accounts are as follows: 45% to Morganton Account 30% to Burke Co Account	County TDA	YES		<u>SL 1989-422:</u> Authorized 3% tax  <u>SL 1995-143:</u> Provided that proceeds should be used 50% for economic development and 50% for tourism or in any other ratio the board deems appropriate  <u>SL 2007-265:</u> Authorized additional 3% tax; rewrote act to conform to uniform administrative provisions and guidelines; provided for distribution of proceeds into separate accounts

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			25% to Valdese Account				
Cabarrus County <a href="#">SL 1989-658</a> <a href="#">SL 2001-439</a> , Part XVII <a href="#">SL 2010-79</a>		6%	100% of net proceeds only to develop or promote tourism, tourist-related support services and facilities, tourist-related events, tourist-related activities, or tourist attractions.	Cabarrus County Tourism Authority (not a TDA)		NO	<u>SL 1989-658:</u> Authorized 5% tax <u>SL 2001-439, XVII:</u> Authorized tax of up to 6% (additional 1% authority) <u>SL 2010-79:</u> Expanded membership of Tourism Authority from 9 to 12 and modified composition
Caldwell County <a href="#">SL 1987-472</a> <a href="#">SL 2007-527</a> , Sec. 21(s) <sup>i</sup>		3%	50% to promote travel and tourism and sponsor tourist-oriented events; 50% to promote industrial and economic growth.  Chamber of Commerce may retain 15% of funds for administrative expenses	Caldwell County Chamber of Commerce		NO	<u>SL 1987-472:</u> Authorized 3% tax and 3% merchant discount; provides that county tax does not apply to Caldwell County portion of Blowing Rock. <u>SL 2007-527, s. 21(s):</u> <i>See Endnote i</i>
Camden County <a href="#">SL 2004-120</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA		YES	<u>SL 2004-120:</u> Authorized 6% tax
Carolina Beach, Town of <a href="#">SL 2002-138</a>	New Hanover	3%	50% to promote travel and tourism; 50% for tourism-related expenditures	County TDA		NO	<u>SL 2002-138:</u> Authorized 3% tax; TDA must consult with town before making expenditures from

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							beach town account
Carrboro, Town of <a href="#">SL 2001-439</a> , Part XIV	Orange	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<a href="#">SL 2001-439, Part XIV</a> : Authorized 3% tax
Carteret County <a href="#">SL 1987-375</a> Repealed. <a href="#">SL 1989-171</a> Repealed. <a href="#">SL 2001-381</a> <a href="#">SL 2005-120</a> <a href="#">SL 2005-435</a> , Sec. 52 <a href="#">SL 2007-112</a> <a href="#">SL 2007-484</a> , Sec. 40 <a href="#">SL 2013-223</a> <a href="#">SL 2013-414</a> , Sec. 60(f) <sup>ii</sup> <a href="#">SL 2023-144</a> , Part XXII		6%	50% to the TDA and used to promote travel and tourism; 50% retained by county and used for beach nourishment.  The Board has established the Carteret County Beach Commission to advise them on strategies for beach nourishment.  The county may not accumulate a balance of tax proceeds for beach nourishment in excess of \$60M	County TDA (50%) & Board of Commissioners (50%)			<a href="#">SL 2001-381</a> : Repealed prior OT law; authorized 5% to be used as follows: - 60% to TDA for promote tourism - Remainder retained by county for beach nourishment Authorized additional 1% if a development and signed contract for construction of a convention center is in place by certain dates; set out contingent distribution of funds based on status of convention center development  In 2003, the Bd of County Commissioners voted to rescind the occupancy tax. It was reinstated effective July 1, 2004.  <a href="#">SL 2005-120</a> : Amended deadline for development of convention center plan  <a href="#">SL 2005-435, Sec. 52</a> : Reenacted <a href="#">SL 2005-120</a> (technical

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							<p>correction)</p> <p><u>SL 2007-112:</u> Consolidated and rewrote act and extended deadline for development of convention center plan</p> <p><u>SL 2007-484, Sec. 40:</u> Corrected a typo</p> <p><u>SL 2013-223:</u> Removed references and contingencies related to convention center; authorizes levy of additional 1% (without contingencies) and modifies distribution to be 50% for tourism promotion and 50% for beach nourishment.</p> <p><u>SL 2013-414, Sec. 60(f):</u> <i>See Endnote ii</i></p> <p><u>SL 2023-144:</u> Raises from \$30M to \$60M the cap on amount that may accrue for beach nourishment</p>
Cary, Town of <a href="#">SL 1989-874</a> , <i>Repealed</i> <a href="#">SL 1991-594</a>							<b>REPEALED</b> Authority repealed by <a href="#">SL 1991-594</a> .

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Caswell Beach, Town of <a href="#">SL 1991-664</a> <a href="#">SL 1997-364</a>	Brunswick	5%	<u>First 3% (60%):</u> For tourism-related expenditures, defined to include: criminal justice system, fire protection, public facilities & utilities, health facilities, solid waste & sewage treatment control & repair of waterfront erosion.  <u>Additional 2% (40%):</u> Only for beach nourishment and protection.	Town Council		NO	<u>SL 1991-664:</u> Authorized 3% tax for tourism-related expenditures  <u>SL 1997-364:</u> Authorized additional 2% tax for beach nourishment
Caswell County <a href="#">SL 2007-224</a>		3%	At least 2/3 of the net proceeds to promote travel and tourism; remainder for tourism-related expenditures.	County TDA		YES	<u>SL 2007-224:</u> Authorized 3% tax
Catawba County municipalities <a href="#">SL 1985-929</a>							<u>SL 1985-929:</u> Authorizes any municipality in Catawba County, in addition to Hickory and Conover, which have separate legislation, to levy a tax of at least 3% but no more than 5% "when accommodations exist in the jurisdiction"

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Chapel Hill, Town of <a href="#">SL 1987-460</a> <a href="#">SL 2007-527</a> , Sec. 21(r) <sup>i</sup>	Orange	3%	The Town Council shall allocate proceeds of tax during budgeting process but no less than 10% of revenues must be used to provide funding for visitor information services & cultural events.	Town Council		NO	<u>SL 1987-460:</u> Authorized 3% tax and 1% merchant discount; provides that tax does not apply to Durham County portion of Chapel Hill  <u>SL 2007-527, Sec 21(r):</u> <i>See Endnote i</i>
Chatham County <a href="#">SL 1993-642</a> <a href="#">SL 2007-318</a>		6%	At least 2/3 of the net proceeds to promote travel and tourism; remainder for tourism-related expenditures.	County TDA		YES	<u>SL 1993-642:</u> Authorized 3% tax  <u>SL 2007-318:</u> Authorized additional 3% tax
Cherokee County <a href="#">SL 1983-1055</a> <a href="#">SL 2007-527</a> , Sec. 21(e) <sup>i</sup> <a href="#">SL 2008-33</a> <a href="#">SL 2009-445</a> , Sec. 28		6%	At least 2/3 of the net proceeds to promote travel and tourism; remainder for tourism-related expenditures.	County TDA		YES	<u>SL 1983-1055:</u> Authorized 3% tax  <u>SL 2007-527, s. 21(e):</u> <i>See Endnote i</i>  <u>SL 2008-33:</u> Authorized additional 3% and conformed act to uniform administrative provisions and guidelines  <u>SL 2009-445, Sec. 28:</u> Made technical changes

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Chowan County <a href="#">SL 1989-174</a> <a href="#">SL 2006-129</a>		5%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 1989-174:</u> Authorized 3% tax  <u>SL 2006-129:</u> Authorized additional 2% tax and conformed act to uniform administrative provision and guidelines
Clay County <a href="#">SL 1985-969</a> <a href="#">SL 1987-118</a> <a href="#">SL 1987-195</a> <a href="#">SL 2006-120</a> , Part VII		3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Board of Commissioners until net proceeds of the tax exceed \$150,000, then the TDA	NO  (if no TDA)		<u>SL 1985-969:</u> Authorized 3% tax  <u>SL 1987-118:</u> Authorized TDA  <u>SL 1987-195:</u> Defined net proceeds  <u>SL 2006-120, Part VII:</u> Provided that when annual net proceeds of tax exceed \$150,000, board of commissioners must establish TDA to administer proceeds
Clayton District C <a href="#">SL 2023-144</a> , Part XI.	Johnston	2%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<u>SL 2023-144, Part XI:</u> Created district consisting of the part of the Town of Clayton located within Johnston County and authorized district to levy 2% tax

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Cleveland County <a href="#">SL 1989-173</a> <a href="#">SL 2007-527</a> , Sec. 21(aa) <sup>i</sup>		3%	100% for any public purpose	Board of Commissioners		NO	<u>SL 1989-173:</u> Authorized 3% tax and 3% merchant discount  <u>SL 2007-527, s. 21 (aa):</u> <i>See Endnote i</i>
Columbus County <a href="#">SL 1995-530</a> <a href="#">SL 1995-540</a> , Part I, <i>Repealed</i> <a href="#">SL 2007-527</a> , Sec. 21(nn) <sup>i</sup>		3%	100% to promote travel and tourism through advertising and promotional activities. Make expenditures that will facilitate and promote tourism such as building visitor center, coliseum or convention facility.	County Tourism Board		NO	<u>SL 1995-530:</u> Authorized 3% tax and a merchant discount equal to the State discount for sales & use tax.  <u>SL 1995-540, Part I:</u> Would have required a referendum to enact OT; <b><i>Repealed</i></b> effective 7/28/95 due to enactment of SB 364, SL 1995-530.  <u>SL 2007-527, s. 21(nn):</u> <i>See Endnote i</i>
Columbus, Town of <a href="#">SL 1991-632</a>	Polk	3%	50% to promote travel and tourism; 50% for any public purpose	Town Council		NO	<u>SL 1991-632:</u> Authorized 3% tax
Conover, City of <a href="#">SL 1985-929</a> , Sec. 1 <a href="#">SL 1987-172</a> <a href="#">SL 1987-319</a> <a href="#">SL 2007-527</a> , Sec. 21(j) <sup>i</sup>	Catawba	6%*	<u>Through 12/31/2039:</u> The Authority may use 2/3 for improving, leasing, constructing, financing, operating, or acquiring	Joint County-City TDA			*Levy of OT must be by joint resolution with City of Hickory  <u>SL 2007-527, s.21 (j):</u> <i>See Endnote i</i>



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<a href="#">SL 2009-169</a> , Sec. 3.(d) <a href="#">SL 2009-445</a> , Sec. 29 <a href="#">SL 2017-202</a> , Sec. 4.1 <a href="#">SL 2022-40</a>			facilities and properties as needed to provide for a convention center facility, including parking facilities for the convention center; remainder to promote travel and tourism.  <u>After December 31, 2039:</u> The Authority must use at least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.				<a href="#">SL 2009-169, Sec. 3.(d):</a> Authorized additional 1% tax  <a href="#">SL 2017-202, Sec 4.1</a> Provided that any debt issued for improvements, secured by tax proceeds, must mature on or before December 31, 2029.  <a href="#">SL 2022-40:</a> Extended for another 10 years the period to use 2/3 of proceeds for convention center/debt
Cooleemee, Town of <a href="#">SL 2010-78</a>	Davie	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<a href="#">SL 2010-78:</a> Authorized 3% tax
Cornelius, Town of <i>(See Mecklenburg)</i>	Mecklenburg						Receives distribution from Mecklenburg County <i>(See Mecklenburg; <a href="#">SL 2001-402</a>)</i>
Cramerton, Town of <a href="#">SL 2009-429</a>	Gaston	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<a href="#">SL 2009-429:</a> Authorized 3% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Craven County <a href="#">SL 1983-980</a> <a href="#">SL 1985-710</a> <a href="#">SL 1995-721</a> <a href="#">SL 1996-20 (2nd Extra Session)</a> <a href="#">SL 1999-286</a> <a href="#">SL 2013-414, Sec. 60(c)<sup>ii</sup></a>		6%	<u>First 3%:</u> Remitted to TDA to be used for: (1) direct advertising costs for visitor promotions, conventions, or tourism, including outdoor advertising, print media, broadcast media, and brochures; (2) marketing and promotions expenses, including test market programs, consultant fees, entertainment, housing expenses, travel expenses, and registration fees; (3) operating expenses for the Visitor Information Center, including postage, telephone, supplies, dues, subscriptions, equipment, rent, and overhead allocation; (4) salaries, benefits, and expenses for Visitor Information Center personnel; and (5) other expenses that aid and encourage visitor promotions, conventions, or tourism.  <u>Add'l 3% + 35% of net proceeds in excess of \$100,000 of First 3%:</u> Allocated to the Room Tax Trust Fund for construction,	50% - County TDA 50%+ - Board of Commissioners	NO		<u>SL 1983-980:</u> Authorized 3% tax  <u>SL 1985-710:</u> Changed membership of TDA  <u>SL 1995-721:</u> Authorized additional 3% tax  <u>SL 1996-20:</u> Reenacted Section 2 of SL 1995-721  <u>SL 1999-286:</u> Removed sunset on proceeds being used for convention center and made levy, admin and penalty provisions uniform.  <u>SL 2013-414, Sec. 60(c):</u> <i>See Endnote ii</i>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			maintenance, operation, marketing of convention facility in New Bern and a tourist center in Havelock.				
Crossnore, Town of <a href="#">SL 2001-439</a> , Part XVI. <a href="#">SL 2002-94</a>	Avery	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA	YES		<u>SL 2001-439, Part XVI:</u> Authorized 3% tax  <u>SL 2002-94:</u> Authorized additional 3% tax
Cumberland County <a href="#">SL 1983-983</a> <a href="#">SL 1991-27</a> <a href="#">SL 2001-484</a> <a href="#">SL 2015-61</a>		6%	<u>First 3%:</u> <ul style="list-style-type: none"> <li>50% is retained by the county and allocated for the benefit of the Auditorium Commission to help finance repairs, renovation, or other capital improvements to the Crown Coliseum Complex.</li> <li>50% is remitted to the Cumberland County TDA to be used specifically for advertising the Coliseum and promoting travel and tourism in the county.</li> </ul> <u>Second 3%:</u> All remitted to the TDA and used as follows: <ul style="list-style-type: none"> <li>50% to promote travel and tourism and for tourism-related expenditures.</li> <li>50% distributed to the Arts</li> </ul>	County TDA & Board of Commissioners	NO		<u>SL 1983-983:</u> Authorized 3% tax with 50% for auditorium/convention center facility and 50% for promoting facility and other tourism promotion in county  <u>SL 1991-27:</u> Modified governance and membership of Civic Center Commission and authorized tax proceeds to be used by Commission to aid and encourage convention and visitor promotion  <u>SL 2001-484:</u> Authorized phased-in increase in tax rate and established distribution of additional tax; modified composition of TDA

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			Council of Fayetteville/Cumberland County for arts festivals and other arts events. The Authority and the Arts Council are encouraged to give favorable consideration to tourism-related expenditures of the Seniors Call to Action Teams, Inc. (SCAT) and the Martin Luther King, Jr. Committee.				<u>SL 2015-61:</u> Reduced the number of members serving on the Cumberland County Civic Center Commission.
Currituck County <a href="#">SL 1987-209</a> <a href="#">SL 1991-155</a> <a href="#">SL 2004-95</a> <a href="#">SL 2008-54</a> <a href="#">SL 2013-414</a> , Sec. 60(s) <sup>ii</sup>		6%	<u>First 3%:</u> 100% for tourism-related expenditures, including beach nourishment.  <u>Second 3%:</u> At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA		NO	<u>SL 1987-209:</u> Authorized 3% OT  <u>SL 1991-155:</u> Authorized additional 1% tax to be used for Currituck Wildlife Museum  <u>SL 1999-155:</u> Conformed act to uniform administrative provisions  <u>SL 2004-95:</u> Authorized additional 2% tax and provided for use of additional tax; eliminated specific reference to use for Currituck Wildlife Museum  <u>SL 2008-54:</u> Increased membership of TDA from 6 to 8 members

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							<p><u>SL 2013-414, Sec. 60(s):</u>  <i>See Endnote ii</i></p> <p><i>See <a href="#">Costanzo vs. Currituck County, (NC COA March 2024)</a></i></p>
<p>Dallas, Town of  <a href="#">SL 2007-317</a></p>	Gaston	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<p><u>SL 2007-317:</u>            Authorized 3% tax</p>
<p>Dare County  <a href="#">SL 1985-449</a>  <a href="#">SL 1985-826, Sec. 13</a>  <a href="#">SL 1991-177</a>  <a href="#">SL 1991-906</a>  <a href="#">SL 1995-17, Sec. 20</a>  <a href="#">SL 2001-347</a>  <a href="#">SL 2001-394</a>  <a href="#">SL 2001-439, Part VII.</a>  <a href="#">SL 2002-141</a>  <a href="#">SL 2004-123, Sec. 3</a>  <a href="#">SL 2005-276, Sec. 33.28</a>  <a href="#">SL 2010-78, Sec. 7</a>  <a href="#">SL 2013-414, Sec. 60(t)<sup>ii</sup></a></p>		6%	<p><u>First 3%:</u></p> <ul style="list-style-type: none"> <li>68% is distributed to the municipalities in proportion to the amount of property taxes levied for the preceding fiscal year and must be used for tourist-related purposes.</li> <li>Remaining 1/3 is retained by the county.</li> </ul> <p><u>Next 1%:</u></p> <ul style="list-style-type: none"> <li>Distributed monthly to the Dare Co. Tourism Board.</li> <li>75% used for administration cost and to promote tourism; 25% used for services and programs needed due to impact of tourism.</li> </ul>	City and county officials & Dare County Tourism Board	NO		<p><u>SL 1985-449:</u>            Authorized 3% tax</p> <p><u>SL 1985-826, Sec. 13:</u>            Corrected citation reference</p> <p><u>SL 1991-177:</u>            Authorized additional 1% OT, authorized 1% prepared food and beverage tax, and established a Tourism Board to administer proceeds from these additional taxes</p> <p><u>SL 1991-906:</u>            Provided maximum penalties for occupancy and meals taxes and made clarifying changes to the penalties</p> <p><u>SL 1995-17:</u>            Corrected citation references</p> <p><u>SL 2001-347:</u>            Aligned local act definition of</p>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			<p><u>Additional 2%:</u></p> <ul style="list-style-type: none"> <li>Retained by county for beach nourishment.</li> </ul>				<p>prepared food and beverage with sales tax definition</p> <p><u>SL 2001-394:</u> Provided for distribution of OT proceeds to Duck once it was incorporated for at least a year</p> <p><u>SL 2001-439, Part VII:</u> Authorized supplemental 1% tax to be used only for beach nourishment</p> <p><u>SL 2002-141:</u> Modified Tourism Board membership to account for a representative from Duck</p> <p><u>SL 2004-123, Sec. 3:</u> Corresponded definition of beach nourishment to align with Article enacted in same local act authorizing a temporary 1-cent local sales and use tax to be levied for a maximum of 8 years and to be used for beach nourishment</p> <p><u>SL 2005-276, Sec. 33.28:</u> Modified definition of prepared food and beverage to address alcoholic beverages</p> <p><u>SL 2010-78, Sec. 7:</u> Authorized second supplemental 1% tax to be used only for beach nourishment</p>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							<u>SL 2013-414, Sec. 60(t):</u> <i>See Endnote ii</i>
Davidson Co. District D <a href="#">SL 2023-144</a> , Part XXIII.		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	District TDA	YES		<u>SL 2023-144:</u> Created district consisting of unincorporated areas of county and authorized 6% tax
Davidson, Town of <i>(See Mecklenburg)</i>	Mecklenburg						Receives distribution from Mecklenburg County <i>(See Mecklenburg <a href="#">SL 2001-402</a>)</i>
Davie County <a href="#">SL 1989-928</a> <a href="#">SL 1998-14</a>		3%	At least 50% to be deposited into special fund managed by county and used to promote travel and tourism and to finance tourism related capital projects in the county; any tax proceeds in the special account not appropriated after three years must be remitted to the general fund and used for any lawful purpose; balance to general fund.	Board of Commissioners	NO		<u>SL 1989-928:</u> Authorized 3% tax; authorized 3% merchant discount; directed 1/3 to be deposited into special fund managed by county to be used to promote travel and tourism and to finance tourism related capital projects in the county; any tax proceeds in the special account not appropriated after three years to be remitted to the general fund to be used for any lawful purpose; 2/3 to general fund for any public purpose  <u>SL 1998-14:</u>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							Changed distribution to 50/50 and conformed act to uniform administrative provisions
Dobson, Town of <a href="#">SL 2006-118</a>	Surry	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2006-118:</u> Authorized 6% tax
Duck, Town of (See <a href="#">SL 2001-394, Article IX, Sections 4, 5</a> )	Dare		Receives distribution from Dare County in proportion to the amount of ad valorem taxes levied by the town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.				<i>See Dare County</i>
Duplin County <a href="#">SL 1987-317</a> <a href="#">SL 2005-53</a> , as amended by Sec. 49 of SL 2005-435		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 1987-317:</u> Authorized 3% tax to be only for tourism promotion  <u>SL 2005-53:</u> Authorized additional 3%, conformed to administrative guidelines, and required establishment of TDA once net annual proceeds of the tax reach \$200,000.
Durham County <a href="#">SL 1985-969</a> , Sec. 2, 3		6%	<u>First 3%</u> - Distributed between Durham County (57 ½%) & the	County TDA	NO		<u>SL 1985-969:</u> Authorized 3% tax



JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
<a href="#">SL 1991-665</a> <a href="#">SL 2001-480</a> , Part II <a href="#">SL 2002-36</a> <a href="#">SL 2005-233</a> <a href="#">SL 2006-98</a>			<p>City of Durham (42 ½%); used for any public purpose.</p> <p><u>Add'l. 2%</u> - Remitted monthly to the Durham CVB and may be used only to promote travel and tourism.</p> <p><u>Add'l 1%</u> - Proceeds are remitted to the TDA and used as follows:            To City of Durham, the first \$1.4 million collected annually for design and engineering costs &amp; to finance debt service associated with the construction of the Performing Arts Theater. No more than \$2,752,000 of those proceeds may be used for design &amp; engineering costs associated with construction of Theater.  <u>After 32 years</u>, the first \$1.4 million collected annually shall be used by the TDA to promote travel and tourism or for tourism related expenditures.            To Durham County, the next \$500,000 collected annually for improvements to the Museum of Life and Science.            Any additional net proceeds to promote travel, tourism &amp; conventions in County</p>			<p><u>SL 1991-665:</u>            Authorized additional 2% tax</p> <p><u>SL 2001-480:</u>            Authorized additional 1% tax</p> <p><u>SL 2002-36:</u>            Made administrative changes only</p> <p><u>SL 2005-233:</u>            Extended time for approval of financing plan and capped amount of proceeds that may be used for design and engineering costs</p> <p><u>SL 2006-98:</u>            Extended time for financing plan and construction start date from 54 to 64 months after tax levy.</p>	

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Eden, City of <a href="#">SL 2005-233</a> , Part II.	Rockingham	2%	At least 2/3 for tourism promotion; remainder for tourism-related expenditures, based upon recommendations from and in consultation with the Eden City Council	County TDA	YES*		*Generally conforms but TDA expenditures require consultation with city council  <u>SL 2005-233, Part II:</u> Authorized 2% tax to be remitted to county TDA and deposited in separate Eden Account
Edgecombe County <a href="#">SL 2013-255</a>		6%	At least 2/3 to promote travel and tourism; the remainder for tourism related expenses.	County TDA	YES		<u>SL 2013-255:</u> Authorized 6% tax
Elizabeth City, City of <a href="#">SL 1987-175</a> , Sec. 2 <a href="#">SL 2005-16</a> , Sec. 2	Pasquotank Camden	6%	<u>First 3%:</u> <ul style="list-style-type: none"> <li>• 50% for tourism promotion</li> <li>• 25% for tourism-related expenditures recommended by the City Council &amp; approved by TDA</li> <li>• 25% for tourism-related expenditures recommended by the Pasquotank County Board of Commissioners and approved by the TDA</li> </ul> <u>Additional 3%:</u> At least 2/3 for tourism promotion; remainder for	Joint City-County TDA	NO		<u>SL 1987-175:</u> Authorized up to 3% when combined with the Pasquotank Co. OT rate, if any.  <u>SL 2005-16:</u> Authorized additional 3% tax providing the combined rate with Pasquotank County does not exceed 6%

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			tourism-related expenditures.				
Elk Park, Town of <a href="#">SL 2001-439</a> , Part XVI. <a href="#">SL 2002-94</a>	Avery	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA	YES		<a href="#">SL 2001-439, Part XVI:</a> Authorized 3% tax  <a href="#">SL 2002-94:</a> Authorized additional 3% tax
Elkin, Town of <a href="#">SL 2006-118</a>	Surry Wilkes	6%	At least 2/3 to promote tourism; remainder for tourism-related expenditures.	Town TDA	YES		<a href="#">SL 2006-118:</a> Authorized 6% tax
Fontana Dam, Town of <a href="#">SL 2012-107</a>	Graham	3%	At least 2/3 to promote tourism; remainder for tourism-related expenditures	Town TDA	YES		<a href="#">SL 2012-107:</a> Authorized 3% tax
Forsyth County <a href="#">SL 1983-908</a> , Part VII <a href="#">SL 1985-33</a> <a href="#">SL 1985-924</a> <a href="#">SL 1989-870</a> <a href="#">SL 1997-408</a> <a href="#">SL 2007-527</a> , Sec. 21 <sup>i</sup> <a href="#">SL 2009-157</a> <a href="#">SL 2013-414</a> , Sec. 60(b) <sup>ii</sup>		6%	<ul style="list-style-type: none"> <li>• 5% is divided among the municipalities in Forsyth County, other than Winston-Salem, on a pro rata basis, to be used for economic development and cultural and recreational purposes.</li> <li>• 1/3 of the remaining proceeds to Forsyth TDA to further the development of travel, tourism and conventions.</li> <li>• 10% of the remaining proceeds divided among cities in county, other than Winston-Salem, in proportion to amount of tax</li> </ul>	TDA; City Council & Board of Commissioners	NO		<a href="#">SL 1983-908, Part VII:</a> Authorized 2% OT  <a href="#">SL 1985-33:</a> Amended membership of TDA  <a href="#">SL 1985-924:</a> Authorized additional 1% tax  <a href="#">SL 1989-870:</a> Authorized additional 3% OT  <a href="#">SL 1997-408:</a> Modified formula for distribution of OT proceeds  <a href="#">SL 2007-527, Sec 21:</a> <i>See Endnote i</i>  <a href="#">SL 2009-157:</a>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			<p>proceeds collected in each city. Must use 2/3 to promote travel and tourism and 1/3 for travel expenses.</p> <ul style="list-style-type: none"> <li>• Remainder divided between Winston-Salem and Forsyth County on a pro-rata basis, to be used for economic development and cultural and recreational purposes.</li> </ul>				<p>Made administrative changes to the TDA, but did not change the rate or the manner in which the funds are distributed.</p> <p><u>SL 2013-414, Sec. 60(b):</u> <i>See Endnote ii</i></p>
<p>Four Oaks, Town of <a href="#">SL 2023-144</a>, Part XV</p>	Johnston	2%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 2023-144, Part XV:</u> Authorized 2% tax
<p>Franklin County <a href="#">SL 2005-233</a></p>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 2005-233:</u> Authorized 6% tax
<p>Franklin, Town of <a href="#">SL 2004-105</a></p>	Macon	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2004-105:</u> Authorized 3% tax
<p>Garner, Town of <a href="#">SL 1989-660</a>, <i>Repealed</i> <a href="#">SL 1991-594</a></p>							<b>REPEALED</b> Authority repealed by <a href="#">SL 1991-594</a> . See endnotes
<p>Gaston County <a href="#">SL 1987-618</a> <a href="#">SL 1991-49</a> <a href="#">SL 1995-172</a> <a href="#">SL 2007-527</a>, Sec. 21(w)<sup>i</sup></p>		3%	100% to be used for economic development to promote travel and tourism, including administrative expenses of the county's Travel & Tourism office.	Economic Development Commission	NO		<u>SL 1987-618:</u> Authorized 3% tax to be used for any lawful purpose with 3% merchant discount  <u>SL 1991-49:</u>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							<p>Modified exemption for certain types of accommodations</p> <p><u>SL 1995-172:</u> Modified use of proceeds to be for economic development and administering body to be Economic Development Commission</p> <p><u>SL 2007-527, s. 21(w):</u> <i>See Endnote i</i></p>
<p>Gastonia, City of <a href="#">SL 2001-439</a>, Part I</p>	Gaston	3%	<p>Formula is reversed: At least 2/3 for tourism-related expenditures; remainder to promote travel and tourism</p>	City TDA		NO	<p><u>SL 2001-439, Part I:</u> Authorized 3% tax with a reversed formula</p>
<p>Goldsboro, City of <a href="#">SL 1991-555</a> <a href="#">SL 1997-447</a> <a href="#">SL 2013-414</a>, Sec. 60(1)<sup>ii</sup></p> <p><i>Original legislation repealed by SL 1991-555 only as to Goldsboro: <a href="#">SL 1985-929</a>, Repealed <a href="#">SL 1987-172</a>, Repealed <a href="#">SL 1987-319</a>, Repealed</i></p>	Wayne	5%	<p><u>20%:</u> Remitted to Tourism Council to develop tourism, support services, and tourist-related events, and any other appropriate activities to provide tourism related facilities and attractions</p> <p><u>Remaining 80%:</u> For improving, leasing, constructing, financing, operating, or acquiring</p>	Goldsboro Tourism Council and City Council		NO	<p><u>SL 1991-555:</u> Amended SL 1985-929, SL 1987-172, and SL 1987-319 by repealing all references to the City of Goldsboro; authorized tax of not less than 3% nor more than 5%; directed use of proceeds based on a study of the feasibility of constructing a civic center</p> <p><u>SL 1997-447:</u> Modified use of tax proceeds</p>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			facilities and properties as needed to provide for a civic center facility.				to direct 20% of proceeds to Tourism Council <u>SL 2013-414, Sec. 60(l):</u> <i>See Endnote ii</i>
Graham County <a href="#">SL 1985-969</a> <a href="#">SL 1987-118</a> <a href="#">SL 1987-195</a> <a href="#">SL 2007-527</a> , Sec. 21(k) <sup>i</sup> <a href="#">SL 2015-128</a>		3%	At least 2/3 for travel and tourism; remainder for other tourism-related expenditures.	County TDA	YES		<u>SL 1985-969:</u> Authorized 3% tax  <u>SL 1987-118:</u> Authorized Travel & Tourism Authorities for certain counties  <u>SL 1987-195:</u> Clarified that administrative costs of collecting tax shall be paid from proceeds of the tax  <u>SL 2007-527, Sec 21(k):</u> <i>See Endnote i</i>  <u>SL 2015-128:</u> Recodified SL 1985-969, s. 1, only as it applies to Graham Co, as Sections 2 and 3 of this act; authorized up to 3% tax and conformed act to uniform administrative provisions and guidelines
Graham County District G <a href="#">SL 2023-144</a> , Part V.		3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<u>SL 2023-144, Part V:</u> Established district consisting of unincorporated areas of county and authorized 3% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Grandfather Village <a href="#">SL 2001-439</a> , Part XVI <a href="#">SL 2002-94</a>	Avery	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Village TDA	YES		<u>SL 2001-439, Part XVI:</u> Authorized 3% tax  <u>SL 2002-94:</u> Authorized additional 3% tax
Granville County <a href="#">SL 1993-454</a> <a href="#">SL 2000-103</a> <a href="#">SL 2007-331</a> <a href="#">SL 2008-45</a>		6%	[Eff. 10/1/2019] At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<u>SL 1993-454:</u> Authorized 5% tax  <u>SL 2000-103:</u> Lowered tax rate to 3%; modified use of proceeds to require 2/3 of proceeds be used for specific tourism-related expenditures identified in act for 7 years with the remainder for promotion; after 7 years, the maximum rate is 5% again and the distribution formula is reversed with at least 2/3 being for promotion and the remainder for tourism-related expenditures  <u>SL 2007-331:</u> Authorized additional 1% tax; Modified distribution from 2007 through 2019 to be as follows: of the first 3%, 2/3 for tourism-related expenditures; remainder for protmotion; for the remaining 3%, at least 2/3 for promotion and the

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							remainder for tourism-related expenditures  <u>SL 2008-45:</u> Amended TDA membership to provide representation for the Town of Butner.
Greensboro, City of <a href="#">SL 1991-22</a> <a href="#">SL 1995-380</a> <a href="#">SL 1999-302</a> <a href="#">SL 2013-414</a> , Sec. 60(p) <sup>ii</sup>	Guilford	3%	[This distribution assumes continued debt on the "Coliseum Complex" and despite demolition of the "Greensboro War Memorial Coliseum arena"]:  <u>20%:</u> Remitted to TDA to promote travel and tourism and for tourism-related expenditures  <u>Up to \$200,000:</u> Remitted to TDA to be placed in a marketing fund to be used only for coliseum rent subsidies to attract large groups that commit to fill at least 5,000 room nights for the event. Any part of the marketing fund that has not been spent or committed at the end of each fiscal year for this purpose shall be credited to the City of Greensboro for use as set out below.  <u>Remainder:</u> Retained by city and used only <del>(i) to finance the renovation and</del>	City Council; Joint City-County TDA		NO	<u>SL 1991-22:</u> Authorized 3% tax  <u>SL 1995-380:</u> Modified use of proceeds to extend to renovation and expansion of the War Memorial Complex  <u>SL 1999-302:</u> Modified use of proceeds to provide a marketing fund managed by TDA that may be used for coliseum rent subsidies and conformed act to uniform administrative provisions  <u>SL 2013-414, Sec. 60(p):</u> <i>See Endnote ii</i>



JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			expansion of the Greensboro-War Memorial Coliseum arena, (ii) to finance the renovation and expansion of the remainder of the Greensboro War Memorial Complex and acquisition of property in the vicinity of the Complex, and (iii) for maintenance of the Complex. In the event that the funds exceed the amount required for these purposes, the excess shall be retained in a special reserve fund and used (i) to make debt payments where additional funds are needed in any payment period or (ii) to call a portion of the debt.				
Grover, Town of <a href="#">SL 2011-170</a> , Part III	Cleveland	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA	YES		<a href="#">SL 2011-170</a> , Part III: Authorized 3% tax
Guilford County <a href="#">SL 1983-988</a> <a href="#">SL 1989-39</a> <a href="#">SL 1991-93</a> <a href="#">SL 1995-540</a> <a href="#">SL 2007-527</a> , Sec. 21(d) <sup>i</sup> <a href="#">SL 2013-414</a> , Sec. 60(d) <sup>ii</sup>		3%	<u>Guilford County:</u> 70% of the net proceeds to the Greensboro/Guilford County TDA.  Remaining 30% of the net proceeds to the City of High Point.  <u>Greensboro/Guilford Co TDA:</u> 80% of its share must be allocated for activities and programs promoting and encouraging travel	Joint City-County TDA	NO		<a href="#">SL 1983-988:</a> Authorizes 3% tax, with sunset 07-01-89.  <a href="#">SL 1989-39:</a> Repealed the sunset of the tax; modified provisions regarding use of the proceeds of the tax, with a 70/30% split allocated between Greensboro/ Guilford Co TDA and the City of High Point; modified membership of

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			<p>and tourism.</p> <p>Of the remaining 20%, the TDA to allocate \$170,000 each year for specific tourist-related events, including grant programs.</p> <p>The remaining portion of the 20% allocated to the City of Greensboro for convention and tourism capital events</p> <p><u>City of High Point:</u> 85% of its share of the net proceeds allocated for activities and programs promoting travel and tourism.</p> <p>The remaining 15% of its share of the net proceeds allocated for specific tourist-related events or activities that enhance the development of tourism.</p>				<p>TDA from 9 to 13</p> <p><u>SL 1991-93:</u> Modified provisions regarding repeal of levy of OT, changing the effective date from at the end of the fiscal year to at the end of the 2<sup>nd</sup> succeeding fiscal year in which the repeal resolution was adopted.</p> <p><u>SL 1995-540:</u> Modified appointment of Greensboro/High Point Tourism Dev. Officers</p> <p><u>SL 2007-527, Sec 21(d):</u> <i>See Endnote i</i></p> <p><u>SL 2013-414, Sec. 60(d):</u> <i>See Endnote ii</i></p>
<p>Halifax County</p> <p><a href="#">SL 1987-377</a></p> <p><a href="#">SL 1998-109</a></p> <p><a href="#">SL 2005-46, Part I</a></p> <p><a href="#">SL 2006-164</a></p>		5%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<p><u>SL 1987-377:</u> Authorized 3% OT</p> <p><u>SL 1998-109:</u> Provided for election of TDA chair by majority vote of TDA members</p> <p><u>SL 2005-46, Part I:</u> Authorized additional 2% tax; conformed the Authority to uniform guidelines</p> <p><u>SL 2006-164:</u></p>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							Amended composition of the TDA and the reporting requirements; modernized the language of the County's current authority.
Harnett County District H <a href="#">SL 2017-202, Part V</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	District TDA	YES		<u>SL 2017-202, Part V:</u> Established district consisting of all areas of county exclusive of Averasboro Township; authorized 6% tax (See also <i>Averasboro Township</i> )
Haywood County <a href="#">SL 1983-908, Part V</a> <a href="#">SL 1985-942, Sec. 2</a> <a href="#">SL 1987-48</a> <a href="#">SL 1995-540, Part II</a> <a href="#">SL 2007-337</a>		4%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 1983-908, Part V:</u> Authorized 2% tax <u>SL 1985-942, Sec. 2:</u> Authorized additional 1% tax <u>SL 1987-48:</u> Limited to 15% the amount of OT revenue in Haywood Co that may be used for administrative expenses. <u>SL 1995-540, Part II:</u> Modified the method of appointment of members of the Haywood Co TDA. <u>SL 2007-337:</u> Authorized additional 1% tax and makes other admin

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							changes.
<p>Henderson County  <a href="#">SL 1985-962</a>, <i>Repealed</i>  <a href="#">SL 1987-172</a>  <a href="#">SL 1991-55</a>  <a href="#">SL 2007-527</a>, Sec. 21(p)<sup>i</sup>  <a href="#">SL 2012-144</a>  <a href="#">SL 2013-61</a></p>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<p><u>SL 1985-962:</u>  Authorized 1% tax; repealed by SL 1987-172, Section 4.</p> <p><u>SL 1987-172:</u>  Authorized tax of up to 5%</p> <p><u>SL 1991-55:</u>  Increased penalties for violation of OT laws</p> <p><u>SL 2007-527, Sec 21(p):</u>  <i>See Endnote i</i></p> <p><u>SL 2012-144:</u>  Authorized additional 1%; creates Henderson TDA (was Henderson Travel and Tourism Committee.); limits members to serve no more than five (5) consecutive years on the TDA</p> <p><u>SL 2013-61:</u>  Repealed requirement that the additional 1% OT be remitted to the Vagabond School of the Drama, Inc.; required distribution of total net proceeds (6%) in accordance with OT guidelines; made a technical correction correcting name of</p>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							TDA.
Hendersonville, City of <a href="#">SL 1985-929</a> , <i>Repealed</i> <a href="#">SL 1987-172</a>							<b>REPEALED</b>
Hertford County <a href="#">SL 1987-979</a> <a href="#">SL 2007-527</a> , Sec. 21(z) <sup>i</sup>		3%	100% for any lawful purpose	County TDA		NO	<u><a href="#">SL 1987-979</a></u> : Authorized 3% tax and a 3% merchant discount <u><a href="#">SL 2007-527</a>, Sec 21(z)</u> : <i>See Endnote i</i>
Hickory, City of <a href="#">SL 1985-929</a> , Sec. 1 <a href="#">SL 1987-319</a> <a href="#">SL 2007-527</a> , Sec. 21(j) <sup>i</sup> <a href="#">SL 2009-169</a> , Sec. 1.(d) <a href="#">SL 2009-445</a> , Sec. 29 <a href="#">SL 2017-202</a> , Sec. 4.1 <a href="#">SL 2022-40</a>	Catawba	6%*	<u>Through 12/31/2039</u> : The Authority may use 2/3 for improving, leasing, constructing, financing, operating, or acquiring facilities and properties as needed to provide for a convention center facility, including parking facilities for the convention center. The remainder must be used to promote travel and tourism.  <u>After December 31, 2039</u> : The Authority must use at least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Joint TDA		NO	Levy and rate must be by joint resolution with City of Conover  <u><a href="#">SL 1985-929</a>, Sec. 1</u> : Authorized levy of tax between 3% and 5% only by joint resolution with City of Conover with the priority for use to be for construction of civic facility  <u><a href="#">SL 1987-319</a></u> : Made administrative changes  <u><a href="#">SL 2007-527</a>, Sec 21(j)</u> : <i>See Endnote i</i>  <u><a href="#">SL 2009-169</a>, Sec. 1.(d)</u> : Rewrote Hickory's OT authorization; authorized additional 1% tax; provided for

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							<p>2/3 use toward convention center until 2019; after 2019, 2/3 must be used for promotion and remainder for tourism-related expenditures; provides for establishment of Hickory-Conover TDA and membership</p> <p><u>SL 2009-445, Sec. 29:</u> Made technical correction</p> <p><u>SL 2017-202, Sec 4.1:</u> Provided that debt issued for these improvements, secured by OT proceeds, must mature on or before December 31, 2029.</p> <p><u>SL 2022-40:</u> Extended for another 10 years the period to use 2/3 of proceeds for convention center/debt</p>
<p>High Point, City of <a href="#">SL 2001-11</a> (See also Guilford Co)</p>	<p>Davidson Forsyth Guilford Randolph</p>	<p>3%*</p>	<p><u>3% OT:</u> Only for furniture market promotion and visitor assistance</p> <p><u>30% received from Guilford County:</u> 85% may be used to promote travel and tourism; The remaining 15% may be used for specific tourist-</p>	<p>City Council</p>	<p>NO</p>	<p><u>SL 2001-11:</u> Authorized 3% tax; authorizes a furniture showroom privilege license tax to become effective no earlier than July 1 following its levy.</p> <p>The City also receives 30% of OT proceeds levied by Guilford County</p>	

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			related events and activities.				
Hillsborough, Town of <a href="#">SL 2011-69</a>	Orange	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenses.	Town TDA	YES		<u>SL 2011-69:</u> Authorized 3% tax
Holden Beach, Town of <a href="#">SL 1987-963</a> <a href="#">SL 1997-364</a> , Sec. 9	Brunswick	5%	<u>First 3%:</u> Only for tourism-related expenditures, defined to include: criminal justice system, fire protection, health facilities, waste & sewage treatment, control & repair of waterfront erosion.  <u>Additional 2%:</u> Only for beach renourishment and protection.	Town Council	NO		<u>SL 1987-963:</u> Authorized 3% tax  <u>SL 1997-364, Sec. 9:</u> Authorized additional 2% tax
Huntersville, Town of	Mecklenburg						Receives distribution from Mecklenburg County ( <i>See Mecklenburg; <a href="#">SL 2001-402</a></i> )
Hyde County <a href="#">SL 1991-230</a> <a href="#">SL 1991-806</a>		3%	100% for any public purpose. <ul style="list-style-type: none"> <li>90% of the proceeds collected on the mainland</li> </ul>	Board of Commissioners	NO		<u>SL 1991-230:</u> Authorized 3% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
<a href="#">SL 2007-527</a> , Sec. 21(ee) <sup>i</sup>			<p>must only be used for the direct benefit of the mainland.</p> <ul style="list-style-type: none"> <li>90% of the proceeds collected on Ocracoke must only be used for the direct benefit of the island.</li> </ul>				<p><u>SL 1991-806:</u> Modified use provisions</p> <p><u>SL 2007-527, s. 21(ee):</u> <i>See Endnote i</i></p>
Indian Trail, Town of <a href="#">SL 2023-144</a> , Part II.	Union	5%*	At least 2/3 for tourism promotion; remainder for tourism-related expenditures	Town TDA	YES		<u>SL 2023-144, Part II:</u> Authorized a tax of up to 5%, which must be approved in a referendum
Iredell County <a href="#">SL 1985-570</a> , Part IV <a href="#">SL 2007-527</a> , Sec. 21(f) <sup>i</sup> <i>Repealed by</i> <a href="#">SL 2023-144</a> , Part XVII.							<b>REPEALED</b> Iredell County's authority to levy 3% countywide was repealed by SL 2023-144, Part XVII
Iredell County District I <a href="#">SL 2023-144</a> , Part XVII.		6%	At least 2/3 for tourism promotion; remainder for tourism-related expenditures	District TDA	YES		<u>SL 2023-144, Part XVII:</u> Established district consisting of unincorporated areas of county and authorized district to levy a 6% tax
Jackson County <a href="#">SL 1985-969</a> <a href="#">SL 1987-118</a> <a href="#">SL 1987-195</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 1985-969:</u> Authorized 3% tax <u>SL 1987-118:</u> Authorized Travel &



JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
<a href="#">SL 2007-527</a> , Sec. 21(k) <sup>i</sup> <a href="#">SL 2011-170</a> , Part II <a href="#">SL 2012-100</a>							Tourism Authorities for certain counties  <u>SL 2007-527, Sec 21(k):</u> <i>See Endnote i</i>  <u>SL 2011-170, Part II:</u> Authorized additional 3% tax  <u>SL 2012-100:</u> Amended SL 2011-170 to postpone changes made to Jackson County's OT until January 1, 2013
Jacksonville, City of <a href="#">SL 2009-429</a> , Part I <a href="#">SL 2017-202</a> , Part III		3%	<u>For 7/1/2017 – 7/1/2027:</u> City shall use at least 2/3 for tourism-related expenditures and remainder for tourism promotion.  <u>Effective 7/1/2027:</u> At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	City TDA		NO	<u>SL 2009-429, Part I:</u> Authorized 3% tax that conformed to guidelines  <u>SL 2017-202, Part III:</u> Modified distribution such that 2/3 may be used for tourism-related expenditures for a period of 10 years and then revert to standard formula; should conform by 7/1/2027
Jefferson, Town of <a href="#">SL 2023-144</a> , Part VII.	Ashe	3%	At least 2/3 for tourism promotion; remainder for tourism-related expenditures	Town TDA		YES	<u>SL 2023-144, Part VII:</u> Authorized 3% tax
Johnston County <a href="#">SL 1987-647</a>		3%	Revenue is remitted to listed organizations in towns from	County TDA		NO	<u>SL 1987-647:</u> Authorized 3% tax and 3%

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
<a href="#">SL 2007-527</a> , Sec. 21(x) <sup>i</sup> <a href="#">SL 2013-414</a> , Sec. 60(n) <sup>ii</sup>			which tax is collected and shall be used for: (1) Direct advertising costs for visitor promotions, conventions, or tourism, including outdoor advertising, print media, broadcast media, and brochures (2) Marketing and promotions expenses, including test market programs, consultant fees, entertainment, housing expenses, travel expenses, and registration fees (3) Operating expenses for tourist-oriented events (4) Administrative expenses (5) Tourist-related capital projects in Johnston County (6) Other expenses that aid and encourage visitor promotions, conventions or tourism (7) Any additional administrative costs incurred by the county				merchant discount  <a href="#">SL 2007-527, Sec 21(x):</a> <i>See Endnote i</i>  <a href="#">SL 2013-414, Sec. 60(n):</a> <i>See Endnote ii</i>
Jonesville, Town of <a href="#">SL 2002-95</a> <a href="#">SL 2007-340</a> , Sec. 1	Yadkin	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA	YES		<a href="#">SL 2002-95:</a> Authorized 3% tax  <a href="#">SL 2007-340, Sec. 1:</a> Authorized additional 3% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Kenly, Town of <a href="#">SL 2006-120</a> , Part III	Johnston	2%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<u>SL 2006-120, Part III:</u> Authorized 2% tax; proceeds shall supplement rather than supplant proceeds being used in the Town of Kenly derived from the OT levied by Johnston Co
Kill Devil Hills, Town of ( <i>See Dare County and <a href="#">SL 2001-394</a></i> )	Dare		Receives distribution from county in proportion to the amount of ad valorem taxes levied by the town for the preceding fiscal year.  The revenue distributed to the towns may only be used for capital expenditures.				
Kings Mountain, City of <a href="#">SL 2001-439</a> , Part II	Cleveland Gaston	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	City TDA	YES		<u>SL 2001-439, Part II:</u> Authorized 3% tax
Kinston, City of <a href="#">SL 1993-648</a> <a href="#">SL 2007-527</a> , Sec. 21(II) <sup>i</sup> <a href="#">SL 2013-414</a> , Sec. 60(r) <sup>ii</sup>	Lenoir	3%	Net proceeds must be used to further the development of travel, tourism, and conventions through advertising and promotion, to sponsor tourist-oriented events, and to finance tourist-related capital projects	Joint County-City TDA	NO		<u>SL 1993-648:</u> Authorized 3% tax  <u>SL 2007-527, s. 21(II):</u> <i>See Endnote i</i>  <u>SL 2013-414, Sec. 60(r):</u> <i>See Endnote ii</i>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Kitty Hawk, Town of ( <i>See Dare County and <a href="#">SL 2001-394</a></i> )	Dare		Receives distribution from county in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year.  The revenue distributed to the towns may only be used for capital expenditures.				
Kure Beach, Town of <a href="#">SL 2002-138</a>	New Hanover	3%	50% to promote travel and tourism; 50% for tourism-related expenditures	County TDA		NO	<a href="#">SL 2002-138</a> : Authorized 3% tax; TDA must consult with town before making expenditures from beach town account
Lake Santeetlah, Town of <a href="#">SL 2015-102</a>	Graham	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA		YES	<a href="#">SL 2015-102</a> : Authorized 3% tax
Lansing, Town of <a href="#">SL 2023-144</a> , Part VI.	Ashe	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA		YES	<a href="#">SL 2023-144, Part VI</a> : Authorized 3% tax
Lee County <a href="#">SL 1987-538</a> <a href="#">SL 2007-527</a> , Sec. 21(u) <sup>i</sup>		3%	Maintenance of Community Resource Center  Any excess over the amount needed for maintenance may be used for any lawful purpose.	Board of Commissioners		NO	<a href="#">SL 1987-538</a> : Authorized 3% tax and 3% merchant discount.  <a href="#">SL 2007-527, Sec 21(u)</a> : <i>See Endnote i</i>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Leland, Town of <a href="#">SL 2008-64</a>	Brunswick	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2008-64:</u> Authorized 3% tax
Lenoir, City of <a href="#">SL 2009-429</a>	Caldwell	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	City TDA	YES		<u>SL 2009-429</u>
Lenoir County <a href="#">SL 1987-561</a> <a href="#">SL 1989-576</a> <a href="#">SL 1989-770</a> , Sec. 61 <a href="#">SL 1991-76</a> <a href="#">SL 2007-527</a> , Sec. 21(v) <sup>i</sup> <a href="#">SL 2013-414</a> , Sec. 60(m) <sup>ii</sup>		3%	To further the development of travel, tourism, and conventions in Lenoir County through advertising and promotion, to sponsor tourist-oriented events and activities in Lenoir County, and to finance tourist-related capital projects in Lenoir County.	Joint County-City TDA	NO		<u>SL 1987-561:</u> Authorized Lenoir Co to levy 3% OT with remittance to Lenoir County TDA  <u>SL 1989-576:</u> Changes name of Lenoir Co TDA to Kinston-Lenoir Co TDA  <u>SL 1989-770, Sec. 61:</u> TC to SL 1989-576, Sec. 2  <u>SL 1991-76:</u> Modifies composition of Kinston-Lenoir Co TDA  <u>SL 2007-527, Sec 21(v):</u> <i>See Endnote i</i>  <u>SL 2013-414, Sec. 60(m):</u> <i>See Endnote ii</i>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Lexington, City of <a href="#">SL 1993-602</a> <a href="#">SL 2001-365</a>	Davidson	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	City TDA	YES		<u>SL 1993-602:</u> Authorized not more than 3% to City of Lexington; the combined room occupancy tax rates for Davidson Co and any city or town in Davidson Co may not exceed 6%.  <u>SL 2001-365:</u> Authorized additional 3% tax
Lincoln County <a href="#">SL 1993-549</a> <a href="#">SL 2007-527</a> , Sec. 21(jj) <sup>i</sup>		3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Board of Commissioners	NO		<u>SL 1993-549:</u> Authorized 3% tax; combined rates for county and any city in Lincoln Co may not exceed 6%  <u>SL 2007-527, s. 21(jj):</u> <i>See Endnote i</i>
Lincolnton, City of <a href="#">SL 2001-439</a> , Part III.	Lincoln	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	City TDA	YES		<u>SL 2001-439, Part III:</u> Authorized 3% tax
Long Beach, Town of <i>(See: Oak Island)</i> <a href="#">SL 1983-908</a> , Part IX <a href="#">SL 1983-985</a> <a href="#">SL 1989-857</a> <a href="#">SL 1998-207</a> <a href="#">SL 1999-66</a>							The charters of the towns of Yaupon Beach and Long Beach were consolidated to create Town of Oak Island, effective 07-01-1999

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Lowell, City of <a href="#">SL 2009-429</a> , Part III	Gaston	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	City TDA	YES		<u>SL 2009-429, Part III:</u> Authorized 3% tax
Lumberton, City of <a href="#">SL 1983-908</a> , Part IX, as amended by <a href="#">SL 1983-1028</a> <a href="#">SL 1987-935</a> <a href="#">SL 1997-361</a> , Sec. 2 <a href="#">SL 2007-332</a> <a href="#">SL 2011-137</a>	Robeson	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	City TDA	YES		<u>SL 1983-908, Part IX:</u> Original act did not include Lumberton, but was later amended to include Lumberton via SL 1983-1028 <u>SL 1983-1028:</u> Amended SL 1983-908, Part IX to authorize Lumberton to levy a 3% tax <u>SL 1997-361:</u> Recodified & rewrote original legislation; authorized additional 3% temp tax to expire 08-01-2000; provided for distribution of new tax <u>SL 2007-332:</u> With 2nd 3% having expired, rewrote act to conform to guidelines <u>SL 2011-137:</u> Authorized additional 3% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Macon County <a href="#">SL 1985-969</a> , Sec. 3 <a href="#">SL 1987-118</a> <a href="#">SL 1987-195</a> <a href="#">SL 2007-527</a> , Sec. 21(k) <sup>i</sup>		3%	100% to promote travel and tourism	County TDA	YES*		*Generally conforms because 100% is used for tourism promotion but doesn't incorporate guideline definitions or standard TDA language  <u>SL 1985-969:</u> Authorizes 3% OT for certain counties  <u>SL 1987-118:</u> Authorizes Travel & Tourism Authorities for certain counties  <u>SL 1987-195:</u> Clarified that administrative costs of collecting tax must be paid from proceeds of tax  <u>SL 2007-527, Sec 21(k):</u> <i>See Endnote i</i>
Madison County <a href="#">SL 1997-102</a> <a href="#">SL 2005-118</a> <a href="#">SL 2013-414</a> , Sec. 60(h) <sup>ii</sup>		5%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<u>SL 1997-102:</u> Authorized 3% tax  <u>SL 2005-118:</u> Authorized additional 2% tax  <u>SL 2013-414, Sec. 60(h):</u> <i>See Endnote ii</i>
Manteo, Town of <a href="#">SL 2001-394</a>	Dare		Receives distribution from county in proportion to the amount of ad valorem taxes				<i>See also Dare County</i>



JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.				
Martin County <a href="#">SL 1991-80</a> <a href="#">SL 2006-127</a> <a href="#">SL 2013-414</a> , Sec. 60(g) <sup>ii</sup>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 1991-80:</u> Authorized 3% tax <u>SL 2006-127:</u> Authorized additional 3% tax <u>SL 2013-414, Sec. 60(g):</u> <i>See Endnote ii</i>
Mathews, Town of	Mecklenburg						Receives distribution from county ( <i>See Mecklenburg: <a href="#">SL 2001-402</a></i> )
McAdenville, Town of <a href="#">SL 2009-429</a> , Part IV	Gaston	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2009-429, Part IV:</u> Authorized 3% tax
McDowell County <a href="#">SL 1985-892</a> <a href="#">SL 2007-315</a>		5%	At least 2/3 to promote travel and tourism. Remainder for tourism-related expenditures.	County TDA	YES		<u>SL 1985-892:</u> Authorized 3% tax <u>SL 2007-315:</u> Authorized additional 2% tax
Mecklenburg County <a href="#">SL 1983-908</a> , Part IV		8%	<u>First 3%</u> - Distributed to the City of Charlotte to provide for	Board of Commissioners	NO		<u>SL 1983-908, Part IV:</u> Authorized 3% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
<a href="#">SL 1989-821</a> <a href="#">SL 1989-922</a> <a href="#">SL 1995-17</a> , Sec.19 <a href="#">SL 2001-402</a> <a href="#">SL 2005-68</a> <a href="#">SL 2009-445</a> , Sec. 30 <a href="#">SL 2011-160</a> <a href="#">SL 2012-194</a> , Sec. 69 <a href="#">SL 2013-26</a> , Sec. 1 <a href="#">SL 2023-144</a> , Part XXV.			<p>convention center facilities.</p> <p><u>Second 3%</u> - Distributed to 6 towns in the county. For the five fiscal years beginning with 2001-2002, the towns of Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville would each receive an amount equal to 50% of the amount of meals tax collected in that town during the previous fiscal year, subject to a cap on the total amount which varies by fiscal year. At the end of this 5-year period, each town would receive each year the greater of (1) 50% of the amount of meals tax collected in the town or (2) an amount agreed upon in an interlocal agreement between the town and the City of Charlotte. Funds distributed to the towns may be used for various tourism-related expenditures. The distribution to the towns will sunset upon the latest of 3 dates (See SL 2001-402, Sec.3)</p> <p><u>Additional 2%</u> - May only be used for the NASCAR Hall of Fame Museum facility. The authority to levy this 2% expires July 1, 2060.</p>				<p><u>SL 1989-821:</u> Authorized up to 1% prepared food and beverage tax effective 01-01-1992, all for distribution to City of Charlotte for a convention center</p> <p>Authorized up to 6% occupancy tax</p> <p>Although distribution of the 2<sup>nd</sup> 3% comes from OT proceeds, it is measured by meals tax proceeds.</p> <p><u>SL 2001-402, Sec. 4:</u> Modified membership of the Charlotte Coliseum Authority.</p> <p><u>SL 2005-68:</u> Additional 2% for NASCAR Hall of Fame Financing</p> <p><u>SL 2011-160:</u> Requires distribution of local taxes to the Lake Norman Convention and Visitors Bureau as specified in the act</p> <p><u>SL 2012-194, Sec. 69:</u> Clarifies distribution of occupancy tax and food and beverage tax proceeds on a quarterly basis to the Lake Norman Convention and Visitors' Bureau</p> <p><u>SL 2013-26:</u> Expands permissible uses of the proceeds</p>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Mint Hill, Town of	Mecklenburg						Receives distribution from Mecklenburg County ( <i>See Mecklenburg; <a href="#">SL 2001-402</a></i> )
Mitchell County <a href="#">SL 1987-141</a> <a href="#">SL 2007-527</a> , Sec. 21(m) <sup>i</sup> <a href="#">SL 2022-40</a> <a href="#">SL 2023-144</a> , Part XII		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<u>SL 1987-141:</u> Authorized 3% tax and 3% merchant discount administered by Chamber of Commerce  <u>SL 2007-527, Sec. 21(m):</u> <i>See Endnote i</i>  <u>SL 2022-40:</u> Conformed act to guidelines, including requiring establishment of a TDA  <u>SL 2023-144, Part XII:</u> Authorized additional 3% tax
Mocksville, Town of <a href="#">SL 2010-78</a> , Sec. 2	Davie	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA	YES		<u>SL 2010-78, Sec. 2:</u> Authorized 3% tax
Monroe, City of <a href="#">SL 2001-439</a> , Part IV.	Union	5%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	City TDA	YES		<u>SL 2001-439, Part IV:</u> Authorized up to 5% with a temporarily reversed formula for 10 years (reversal has expired)

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Montgomery County <a href="#">SL 2001-434</a> , Part III <a href="#">SL 2010-78</a> , Sec. 5		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<a href="#">SL 2001-434</a> : Authorized 3% tax  <a href="#">SL 2010-78, Sec. 5</a> : Authorized additional 3% tax
Moore County <a href="#">SL 1987-188</a> <a href="#">SL 2007-527</a> , Sec. 21(q) <sup>i</sup> <a href="#">SL 2011-113</a> <a href="#">SL 2015-256</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<a href="#">SL 1987-188</a> : Authorized 3% tax  <a href="#">SL 2007-527, Sec 21(q)</a> : <i>See Endnote i</i>  <a href="#">SL 2011-113</a> : Recodified act to make it conform to guidelines  <a href="#">SL 2015-256</a> : Authorized additional 3% tax
Mooresville, Town of <a href="#">SL 1991-296</a> <a href="#">SL 1991-577</a> , Sec. 4 <a href="#">SL 1999-258</a> <a href="#">SL 2021-50</a>	Iredell	4%*	At least 75% to promote travel and tourism; the remainder for tourism-related expenditures.	Town TDA	NO**		*When combined with Iredell County tax, total rate may not exceed 6%  <a href="#">SL 1991-296</a> : Authorized 2% tax and a 3% merchant discount  <a href="#">SL 1991-577, Sec. 4</a> : Repealed merchant's discount  <a href="#">SL 1999-258</a> : Authorized additional 2%

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							tax; conformed act to uniform provisions in §160A- 215.  <u>**SL 2021-50:</u> Modified composition of TDA; does not specifically require that 1/3 of the members be collectors of the tax
Mount Airy, City of <a href="#">SL 1997-410</a> <a href="#">SL 2003-281, Sec. 12</a>	Surry	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related exp enditures	City TDA	YES		<u>SL 1997-410:</u> Authorized 3% tax  <u>SL 2003-281, Sec. 12:</u> Authorized additional 3% tax and conformed act to guidelines
Mount Holly, City of <a href="#">SL 2009-429</a> , Part V	Gaston	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	City TDA	YES		<u>SL 2009-429, Part V:</u> Authorized 3% tax
Murfreesboro, Town of <a href="#">SL 2009-428</a>	Hertford	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA	YES		<u>SL 2009-428:</u> Authorized 3% tax
Nags Head, Town of <a href="#">SL 2001-394</a>	Dare		Receives distribution from county in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the				<i>See also Dare County</i>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			towns may only be used for capital expenditures.				
Nash County <a href="#">SL 1987-32</a> <a href="#">SL 1993-545</a> <a href="#">SL 1997-255</a> <a href="#">SL 2001-349</a>		5%	<u>First 3%:</u> At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.  <u>Second 2%:</u> To the City of Rocky Mount to be used only for tourism-related expenditures within Nash County. The expenditures must be specifically approved in advance by the Nash TDA.	County TDA (1st 3%) & City Council (2nd 2%)		NO	<u>SL 1987-32:</u> Authorized 3% tax  <u>SL 1993-545:</u> Modified distribution to be at least 2/3 for promotion; remainder for tourism-related expenditures; merchant discount to match State discount, and composition of TDA  <u>SL 1997-255:</u> Authorized additional 3% tax to be used exclusively for construction, operation, and marketing of a convention center.  <u>SL 2001-349:</u> Reduced additional tax from 3% to 2% and modified use of additional tax by requiring that funds be remitted to the City of Rocky Mount & used for tourism-related expenditures specifically approved by Nash TDA; modified TDA by requiring at least 1/3 of the members be individuals affiliated with businesses that collect tax in the county
New Hanover County <a href="#">SL 1983-908</a> , Part VIII <a href="#">SL 1983-987</a>		3%	<u>Proceeds derived INSIDE Wilmington Convention Center District:</u>	County TDA		NO	<u>SL 1983-908, Part VIII:</u> Authorized 2% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
<a href="#">SL 1985-726</a> <a href="#">SL 1985-971</a> <a href="#">SL 1995-540</a> , Part III <a href="#">SL 2002-138</a> <a href="#">SL 2003-166</a> <a href="#">SL 2006-167</a>			100%: Deposited into convention center account and remitted quarterly to City of Wilmington  <u>Proceeds derived OUTSIDE Wilmington Convention Center District:</u> 60%: Beach nourishment 40%: To TDA to promote travel and tourism				<a href="#">SL 1983-987:</a> Modified distribution of tax  <a href="#">SL 1985-726:</a> Authorized board of commissioners to compromise OT penalties  <a href="#">SL 1985-971:</a> Authorized additional 1% tax and modified distribution formula  <a href="#">SL 1995-540:</a> Modified distribution formula  <a href="#">SL 2002-138:</a> Conformed act to uniform administrative provisions, added a definition of "beach nourishment," required the Cape Fear Coast Convention and Visitors Bureau be established as a TDA and provided certain membership requirements, and modified distribution provisions, prohibited funds remitted to TDA to be used for a convention center  <a href="#">SL 2003-166:</a> Modified provision for ex officio members of TDA  <a href="#">SL 2006-167:</a>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							Created Wilmington Convention Center District and modified distribution of county & city OT proceeds from accommodations located in the District
New Hanover County District U <a href="#">SL 2006-167, Sec. 7</a> <a href="#">SL 2014-87</a>		3%	At least 2/3 to promote travel and tourism; remainder for tourism related expenditures.	County TDA	YES		<u>SL 2006-167, Sec.7:</u> Established taxing district consisting of unincorporated areas of county and authorized district to levy a 3% tax to be used for beach nourishment  <u>SL 2014-87:</u> Modified use of tax, eff. 7/1/14, to be at least 2/3 for tourism promotion and remainder for tourism-related expenditures
Newland, Town of <a href="#">SL 2001-439, Part XVI.</a> <a href="#">SL 2002-94</a>	Avery	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2001-439, Part XVI:</u> Authorized 3% tax  <u>SL 2002-94:</u> Authorized additional 3% tax
Northampton County <a href="#">SL 2007-223</a>		6%	At least 2/3 to promote travel and tourism. Remainder for tourism-related expenditures.	County TDA	YES		<u>SL 2007-223:</u> Authorized 6% tax



JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
North Topsail Beach, Town of <a href="#">SL 2001-439</a> , Part V.	Onslow	3%	100% used for beach nourishment	Town Council		NO	<u>SL 2001-439, Part V:</u> Authorized 3% tax
Oak Island, Town of* <a href="#">SL 1991-820</a> <a href="#">SL 1997-364</a> <a href="#">SL 1999-66</a>  *A consolidation of Town of Long Beach and Town of Yaupon Beach	Brunswick	5%	<u>First 3% (60%):</u> Tourism-related expenditures defined to include criminal justice system, fire protection, public facilities and utilities, health facilities, solid waste and sewage treatment, and the control and repair of waterfront erosion. These funds may not be used for services normally provided by the town on behalf of its citizens unless these services promote tourism and enlarge its economic benefits by enhancing the ability of the town to attract and provide for tourists.  <u>Additional 2% (40%):</u> Beach renourishment and protection.	Town Board of Commissioners		NO	<u>SL 1991-820:</u> Authorized 3% tax for Town of Yaupon Beach for tourism-related expenditures  <u>SL 1997-364:</u> Authorized additional 2% for Yaupon Beach to be used for beach renourishment  <u>SL 1999-66:</u> Consolidated the charters of the towns of Yaupon Beach and Long Beach and created the new consolidated Town of Oak Island, effective 07-01-1999
Ocean Isle Beach, Town <a href="#">SL 1983-908</a> <a href="#">SL 1983-985</a> <a href="#">SL 1989-857</a> <a href="#">SL 1997-364</a>	Brunswick	5%	<u>First 3% (60%):</u> Tourism-related expenditures defined to include criminal justice system, fire protection, public facilities and utilities,	Town Council		NO	<u>SL 1983-908:</u> Authorized 3% tax  <u>SL 1983-985:</u> Added provision to prevent

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
<a href="#">SL 2007-527</a> , Sec. 21 <sup>i</sup>			health facilities, solid waste and sewage treatment, and the control and repair of waterfront erosion. The term does not include expenditures for services normally provided by the town on behalf of its citizens unless these services promote tourism and enlarge its economic benefits by enhancing the ability of the town to attract and provide for tourists.  <u>Additional 2% (40%):</u> Beach renourishment and protection.				disclosure of OT returns  <u>SL 1989-857:</u> Added authority to compromise or forgive occupancy tax penalties  <u>SL 1997-364:</u> Rewrote prior acts and authorized additional 2% for beach renourishment  <u>SL 2007-527, Sec 21:</u> <i>See Endnote i</i>
Ocracoke Township Taxing District <a href="#">SL 2006-128</a>	Hyde	2%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Township TDA	YES		<u>SL 2006-128:</u> Established taxing district the boundaries of which are coterminous with the township and authorized 2% tax
Onslow County <a href="#">SL 1985-857</a> <a href="#">SL 2007-527</a> , Sec. 21(g) <sup>i</sup> <a href="#">SL 2013-414</a> , Sec. 60(e) <sup>ii</sup>		3%	100% deposited in general fund to be used only to further the development of travel, tourism and conventions in the county.	Board of Commissioners	NO		<u>SL 1985-857:</u> Authorized 3% tax to be deposited into general fund to further development of tourism in the county

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							<u>SL 2007-527, Sec 21(g)</u> <i>See Endnote i</i>  <u>SL 2013-414, Sec. 60(e):</u> <i>See Endnote ii</i>
Orange County <a href="#">SL 1991-392</a> <a href="#">SL 2007-527</a> , Sec. 21(ff) <sup>i</sup>		3%	Allocation of revenues decided during budgeting process, but at least 10% must be used to provide funding for visitor information services & to support cultural events.	Board of Commissioners		NO	<u>SL 1991-392:</u> Authorized 3% tax  <u>SL 2007-527, s. 21(ff):</u> <i>See Endnote i</i>
Oriental, Town of <a href="#">SL 1993-695</a> <a href="#">SL 2007-527</a> , s. 21(mm) <sup>i</sup>	Pamlico	3%	*At least 25% to promote travel and tourism; the remainder for tourism-related expenditures, defined to include expenditures to construct, maintain, or repair a visitors' center, a convention facility, a museum, an historic attraction, or a publicly owned waterfront structure, but does not include other capital expenditures.	Board of Commissioners		NO	<u>SL 1993-695:</u> Authorized 3% tax and merchant discount equal to State discount  <u>SL 2007-527, s 21(mm):</u> <i>See Endnote i</i>  <u>*2023 Update:</u> Per Town Resolution 2023-12, distribution of OT was modified to be as follows: 50% to Harbor Waterfront 30% to Tourism 20% to Parks and Recreation
Pasquotank County <a href="#">SL 1987-175</a> <a href="#">SL 2005-16</a>		6%	<u>First 3%:</u> 50% for tourism promotion 25% for tourism-related	Joint City-County TDA		NO	<u>SL 1987-175:</u> Authorized 3% tax and required proceeds to be

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			<p>expenditures recommended by the Elizabeth City city council and approved by the TDA</p> <p>25% for tourism-related expenditures recommended by the Pasquotank Co. Bd of Commissioners and approved by the TDA</p> <p><u>Second 3%:</u> At least 2/3 for tourism promotion; remainder for tourism-related expenditures</p>				<p>remitted to Elizabeth City for 8 years for tourism; after 8 years, the proceeds were to be divided 50/50 between the county and city but still used for tourism</p> <p><u>SL 2005-16:</u> Authorized additional 3% tax; required remittance to joint city-county TDA, modified distribution of proceeds; conformed administrative provisions</p>
<p>Pembroke, Town of</p> <p><a href="#">SL 2010-78</a></p>	Robeson	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<p><u>SL 2010-78:</u> Authorized 3% tax</p>
<p>Pender County</p> <p><a href="#">SL 1987-970</a> Repealed</p> <p><a href="#">SL 2001-439</a>, Part VI.</p>		3%	<p>Proceeds from accommodations in Surf City are remitted to Surf City and used for beach nourishment.</p> <p>Proceeds from accommodations in Topsail Beach are remitted to Topsail Beach and used for beach nourishment.</p> <p>The remainder of Pender County proceeds shall be remitted to the TDA and at</p>	County TDA & Surf City and Topsail Beach town officials.	NO		<p><u>SL 2001-439, Part VI:</u> Repealed existing 3% and replaces it with new authority to levy 3%</p> <p><i>[There is an interlocal agreement between county and towns whereby the towns collect and administer the tax.]</i></p>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			least 2/3 must be used to promote travel and tourism; remainder for tourism-related expenditures.				
Perquimans County <a href="#">SL 2007-19</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 2007-19:</u> Authorized 6% tax
Person County <a href="#">SL 1997-364</a> , Section 14 <a href="#">SL 2011-161</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 1997-364, Sec. 14:</u> Authorized 5% tax <u>SL 2011-161:</u> Authorized additional 1%
Pilot Mountain, Town of <a href="#">SL 2006-118</a> , Part II	Surry Yadkin	6%	At least 2/3 to promote tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2006-118, Part II:</u> Authorized 6% tax
Pineville, Town of	Mecklenburg						Receives distribution from county ( <i>See Mecklenburg <a href="#">SL 2001-402</a></i> )
Pitt County <a href="#">SL 1987-143</a> <a href="#">SL 1993-410</a> <a href="#">SL 2007-527</a> , Sec. 21(n) <sup>i</sup>		6%	<u>First 3%:</u> At least 2/3 to promote travel and tourism in Pitt County and the City of Greenville; the remainder for tourism-related expenditures. <u>Second 3%:</u>	Pitt-Greenville Convention and Visitors Authority	NO		<u>SL 1987-143:</u> Authorized 3% tax <u>SL 1993-410:</u> Authorized additional 3% tax <u>SL 2007-527, Sec 21(n):</u> <i>See Endnote i</i>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			Proceeds shall be used to reimburse the City of Greenville and Pitt County for any funds they have advanced to purchase property for a convention center. After full reimbursement of the city and county, the money shall be used to finance a convention center.				
Polk County <a href="#">SL 1985-969</a> <a href="#">SL 2007-527</a> , Sec. 21(k) <sup>i</sup>		3%	100% to promote travel and tourism.	Board of Commissioners		NO	<u><a href="#">SL 1985-969</a></u> : Authorized 3% tax to be placed in Travel and Tourism Fund to be used to promote tourism  <u><a href="#">SL 2007-527</a></u> , Sec 21(k): <i>See Endnote i</i>
Raleigh, City of <a href="#">SL 1985-850</a> <a href="#">SL 1991-594</a> , Repealed							<b>REPEALED</b> Authority repealed by <a href="#">SL 1991-594</a> . See endnotes
Randolph County <a href="#">SL 1997-342</a>		5%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA		YES	<u><a href="#">SL 1997-342</a></u> : Authorized 5% tax
Ranlo, Town of <a href="#">SL 2009-429</a> , Part VI	Gaston	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA		YES	<u><a href="#">SL 2009-429</a></u> , Part VI: Authorized 3% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Reidsville, City of <a href="#">SL 2005-233</a>	Rockingham	2%	At least 2/3 for tourism promotion; remainder for tourism-related expenditures, based on recommendations from and in consultation with the Reidsville City Council,  Proceeds are to be deposited into separate Reidsville Account	County TDA	YES		<u>SL 2005-233:</u> Authorized 2% tax
Richmond County <a href="#">SL 1987-969</a> <a href="#">SL 2001-439</a> , Part XIII. <a href="#">SL 2013-414</a> , Sec. 60(j)		6%	50% to promote travel and tourism in county; 50% for tourism-related expenditures in the City of Rockingham that are mutually agreed upon by the Richmond County TDA and the Rockingham City Council.	County TDA	NO		<u>SL 1987-969:</u> Authorized 3% tax  <u>SL 2001-439, Part XIII:</u> Authorized additional 3% tax  <u>SL 2013-414, Sec. 60(j):</u> <i>See Endnote ii</i>
Roanoke Rapids, City of <a href="#">SL 2005-46</a> , Part II	Halifax	1%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures  The proceeds are remitted to the Halifax County TDA and held in a separate account, administered separately from the proceeds of the county tax	County TDA	YES		<u>SL 2005-46:</u> Authorized a 1% tax; conformed the TDA to guidelines

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Robbinsville, Town of <a href="#">SL 2013-351</a>	Graham	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2013-351:</u> Authorized 3% tax
Rockingham, City of (See <i>Richmond County</i> <a href="#">SL 2001-439, Part XIII</a> )	Richmond		Receives distribution from county tax (50% of county tax is to be used for tourism-related expenditures in the City of Rockingham that are mutually agreed upon by the Richmond County TDA and the Rockingham City Council.)				<u>SL 2001-439, Part XIII:</u> The additional 3% tax authorized for Richmond County included a requirement that 50% of the proceeds be used for tourism-related expenditures in Rockingham
Rockingham County <a href="#">SL 1991-322</a> <a href="#">SL 1995-52</a> <a href="#">SL 2005-233</a> <a href="#">SL 2009-428</a> <a href="#">SL 2017-59</a>		4%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	NO*		*Conforms to guidelines, except for TDA membership <u>SL 1991-322:</u> Authorized 3% tax <u>SL 1995-52:</u> Modified membership of Rockingham TDA <u>SL 2005-233:</u> Conformed existing legislation to uniform administrative provisions <u>SL 2009-428:</u> Authorized additional 1% tax <u>SL 2017-59:</u>



JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							Modified composition of TDA by removing requirement that 1/3 be collectors and 1/2 active in promotion of tourism
Rocky Mount, City of <i>(See Nash County, <a href="#">SL 2001-349</a>)</i>	Nash		Receives distribution from county; the proceeds of Nash County's additional 2% tax must be remitted to the City of Rocky Mount and used only for tourism-related expenditures  The expenditures must be specifically approved in advance by the Nash TDA.				<u>SL 2001-349:</u> Amended the use of Nash County's additional 2% tax proceeds by requiring that funds be remitted to the City of Rocky Mount & used for tourism-related expenditures
Rowan County <a href="#">SL 1987-379</a> <a href="#">SL 1991-882</a> <a href="#">SL 2001-439</a> , Part VIII. <a href="#">SL 2017-202</a> , Part VIII		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 1987-379:</u> Authorized 3% tax and 3% merchant discount  <u>SL 1991-882:</u> Modified remittance from Salisbury Chamber of Commerce to newly created Rowan County Convention and Visitors Bureau  <u>SL 2001-439, Part VIII:</u> Required remittance to TDA and established membership; conformed to uniform

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							administrative provisions <u>SL 2017-202, Part VIII:</u> Authorized additional 3% tax; conformed use of funds to guidelines; modified composition of TDA to reflect representation by both the county and the City of Salisbury
Rowland, Town of SL 1983-908, as amended by <a href="#">SL 1991-154</a>	Robeson	3%	100% for "tourism related expenditures," defined to include sponsoring tourist-oriented events, encouraging tourism through advertising and promotion, establishing a visitors' center, and other expenditures that directly enhance tourism, and also includes: criminal justice system, fire protection, public facilities and utilities, health facilities, and solid waste and sewage treatment.  These funds may not be used for services normally provided by the town on behalf of its citizens unless these services promote tourism and enlarge its economic benefits by	City Council		NO	<u>SL 1991-154:</u> Amended SL 1983-908 to add Town and authorized 3% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			enhancing the ability of the town to attract and provide for tourists.				
Rutherford County <a href="#">SL 1991-577</a> , Sec. 5 <a href="#">SL 2007-527</a> , Sec. 21(gg) <sup>i</sup> <a href="#">SL 2011-115</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA*	YES*		*Conforms, except that it authorizes the county to administer the proceeds, at the request of the TDA, for the same uses  <u>SL 1991-577:</u> Authorized 6% tax  <u>SL 2007-527, s. 21(gg):</u> <i>See Endnote i</i>  <u>SL 2011-115:</u> Recodifies existing law to conform to uniform guidelines & provisions in § 153A-155; allows Rutherford Co, at the request of the TDA, to establish a separate fund and manage proceeds rather than the TDA.
St. Pauls, Town of <a href="#">SL 1998-112</a> <a href="#">SL 2006-34</a> <a href="#">SL 2011-137</a>	Robeson	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 1998-112:</u> Authorized 1% tax  <u>SL 2006-34:</u> Authorized additional 2% tax  <u>SL 2011-137:</u> Authorized additional 3% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Salisbury, City of <a href="#">SL 2009-428</a> , Part II <a href="#">SL 2017-202</a> , Part VIII (Repealed)							<b>REPEALED</b>
Saluda District D <a href="#">SL 2017-202</a>	Polk Henderson	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	District TDA	YES		<u>SL 2017-202:</u> Created district consisting of the Polk County side of Saluda and authorized 3% tax
Sampson County <a href="#">SL 2007-63</a> <a href="#">SL 2017-202</a> , Part VI		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<u>SL 2007-63:</u> Authorized 3% tax <u>SL 2017-202, Part VI:</u> Authorized additional 3% tax
Sanford, City of <a href="#">SL 2017-202</a>	Lee	3%	Exactly 2/3 to promote travel and tourism; 1/3 for operation/maintenance of Wicker Center. Any funds not used by end of fiscal year may be used by TDA for tourism promotion	City TDA	YES*		*Conforms generally, but it is nonconforming to the extent it specifically names Wicker Center as beneficiary of funds <u>SL 2017-202:</u> Authorized 3% tax
Scotland County <a href="#">SL 1997-410</a> <a href="#">SL 2007-203</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<u>SL 1997-410:</u> Authorized 3% tax <u>SL 2007-203:</u> Authorized additional 3% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Selma, Town of <a href="#">SL 2001-439</a> , Part X <a href="#">SL 2006-120</a> , Part V	Johnston	2%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<u><a href="#">SL 2001-439, Part X:</a></u> Authorized 1% tax to expire 5 years after eff. date of its levy  <u><a href="#">SL 2006-120, Part V:</a></u> Authorized additional 1% tax and removed sunset
Seven Devils, Town of <a href="#">SL 2001-439</a> , Part XVI. <a href="#">SL 2002-94</a>	Avery Watauga	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA	YES		<u><a href="#">SL 2001-439:</a></u> Authorized "cities in Avery County" to levy 3% tax  <u><a href="#">SL 2002-94:</a></u> Authorized "cities in Avery County" to levy an additional 3% tax
Shallotte, Town of <a href="#">SL 1997-364</a>	Brunswick	3%	At least 1/2 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA	NO		<u><a href="#">SL 1997-364:</a></u> Authorized 3% tax
Shelby, City of <a href="#">SL 1997-361</a>	Cleveland	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	City Council	NO*		*No TDA  <u><a href="#">SL 1997-361:</a></u> Authorized 3% tax
Smithfield, Town of <a href="#">SL 2001-439</a> , Part XI. <a href="#">SL 2006-120</a> , Part VI	Johnston	2%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u><a href="#">SL 2001-439, Part XI:</a></u> Authorized 1% tax to expire 5 years after eff. date of its levy  <u><a href="#">SL 2006-120, Part VI:</a></u> Authorized additional 1% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							and removed sunset
Southern Shores, Town of <a href="#">SL 2001-394</a>	Dare		Receives a distribution from Dare County in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.				<i>See also Dare County</i>
Southport, City of <a href="#">SL 1989-639</a> <a href="#">SL 2002-129</a> <a href="#">SL 2014-68</a>	Brunswick	5%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	City TDA	YES		<u>SL 1989-639:</u> Authorized 3% tax  <u>SL 2002-129:</u> Authorized additional 2% tax; conformed act to uniform administrative provisions and the guidelines  <u>SL 2014-68:</u> Required Board of Aldermen to use at least 2/3 of proceeds to promote travel and tourism and the remainder for tourism-related expenditures until levy of additional 2% tax, at which point funds would be remitted to TDA.

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Stallings District S <a href="#">SL 2023-144</a> , Part III.	Union	5%*	At least 2/3 to promote tourism; remainder for tourism-related expenditures	District TDA	YES		*Levy of tax and rate must be approved in a referendum  <u>SL 2023-144, Part III:</u> Created district consisting of the part of Stallings located in Union County and authorized up to 5% tax, if approved in a referendum
Stanly County <a href="#">SL 2001-434</a> , Part IV		6%	<u>Albemarle Proceeds:</u> 5/6 (83%) of the proceeds from accommodations in Albemarle are remitted to the City of Albemarle to be used as follows: <ul style="list-style-type: none"> <li>• 40% to the Stanly County TDA to promote travel and tourism</li> <li>• 60% retained by City for tourism-related expenditures.</li> </ul> <u>Proceeds from Other Municipalities:</u> Proceeds derived from accommodations in each of the other cities shall be remitted to those cities <ul style="list-style-type: none"> <li>• The municipalities shall annually remit to the TDA the greater of one</li> </ul>	County TDA, County & City officials	NO		<u>SL 2001-434, Part IV:</u> Authorized 6% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			<p>dollar (\$1.00) per capita of the municipality's population or 1/2 of the amount remitted to the municipality</p> <ul style="list-style-type: none"> <li>The municipalities shall retain the remainder and use only for tourism-related expenditures in the county.</li> </ul> <p><u>Remainder:</u> The county shall annually remit to the TDA the greater of \$25,000 or 1/2 of the remaining net proceeds of the occupancy tax.</p> <p>The county must use the proceeds it retains only for tourism-related expenditures; the TDA must use the proceeds it receives to promote travel and tourism</p>				
<p>Statesville, City of <a href="#">SL 1985-570</a>, Part V <a href="#">SL 1985-930</a> <a href="#">SL 1998-112</a>, Sec. 3</p>	Iredell	5%	<p><u>First 3%:</u> Allocated to a special fund to be used only for construction, operation, and maintenance of a civic center, for payment of interest or retiring principal on debt related to a civic</p>	City Council & City TDA		NO	<p><u>SL 1985-570, Part V:</u> Authorizes 3% tax to be placed in a special fund and used only for operation and maintenance of a civic center</p> <p><u>SL 1985-930:</u> Requires city to adopt a resolution indicating intent to</p>



JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			center, or for promotion of travel & tourism. <u>Additional 2%:</u> <ul style="list-style-type: none"> <li>50% to the Statesville TDA to be used to promote travel and tourism</li> <li>50% retained by city for operation &amp; maintenance of civic center &amp; for payment of interest or retiring principal on debt related to a civic center.</li> </ul>				pursue civic center <u>SL 1998-112, Sec 3:</u> Authorizes additional 2% and provides for the establishment of a Civic Center Authority, subject to Iredell Co. abolishing the Iredell Civic Center Authority
St. James, Town of <a href="#">SL 2023-144</a> , Part XIV.	Brunswick	5%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2023-144, Part XIV:</u> Authorized 5% tax
Stokes County <a href="#">SL 2023-144</a> , Part VIII.		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 2023-144, Part VIII:</u> Authorized 5% tax
Sugar Mountain, Village <a href="#">SL 2001-439</a> , Part XVI. <a href="#">SL 2002-94</a>	Avery	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Village TDA	YES		<u>SL 2001-439, Part XVI:</u> Authorized 3% tax <u>SL 2002-94:</u> Authorized additional 3% tax
Sunset Beach, Town of <a href="#">SL 1987-956</a> <a href="#">SL 1997-364</a> , Sec. 12	Brunswick	5%	<u>First 3%:</u> To be used by town for term tourism-related expenditures, defined to	Town Council	NO		<u>SL 1987-956:</u> Authorized 3% tax <u>SL 1997-364, Sec. 12:</u>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			<p>include: criminal justice system, fire protection, public facilities and utilities, health facilities, solid waste and sewage treatment, and the control and repair of water front erosion. These funds may not be used for services normally provided by the town on behalf of its citizens unless these services promote tourism and enlarge its economic benefits by enhancing the ability of the town to attract and provide for tourists.</p> <p><u>Additional 2%:</u> The town may use the proceeds of the tax only for beach nourishment and protection.</p>				Authorized additional 2% tax
Surf City, Town of <a href="#">SL 1983-908</a> , Part IX <a href="#">SL 2007-527</a> , Sec. 21 <sup>i</sup>	Onslow Pender	3%	100% for tourism-related expenditures, defined to include criminal justice system, fire protection, public facilities and utilities, health facilities, solid waste and sewage treatment, and the control and repair of waterfront erosion. These funds may not be used for services normally provided by the city on behalf of its citizens unless these	Town Council		NO	<p><u>SL 1983-908, Part IX:</u> Authorized 3% tax</p> <p><u>SL 2007-527, Sec. 21:</u> <i>See Endnote i</i></p> <p><i>(See SL 2001-439, Part VI, for distribution from Pender County)</i></p>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			<p>services promote tourism and enlarge its economic benefits by enhancing the ability of the city to attract and provide for tourists.</p> <p>Also receives proceeds of Pender County tax levied on accommodations in Surf City, which must be used for beach nourishment</p>				
<p>Surry County District S <a href="#">SL 2009-112</a></p>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	District TDA	YES		<p><u>SL 2009-112:</u> Created district consisting of all unincorporated areas of the county and authorized 6% tax</p>
<p>Swain County <a href="#">SL 1985-923</a> <a href="#">SL 2007-23</a> <a href="#">SL 2023-144</a>, Part XVIII.</p>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<p><u>SL 1985-923:</u> Authorized 3% tax</p> <p><u>SL 2007-23:</u> Authorized additional 1% tax and conformed act to uniform administrative provisions and guidelines</p> <p><u>SL 2023-144, Part XVIII:</u> Authorized additional 2% and made technical changes</p>
<p>Swansboro, Town of <a href="#">SL 2011-170</a>, Part IV</p>	Onslow	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA	YES		<p><u>SL 2011-170, Part IV:</u> Authorized 3% tax</p>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
<p>Thomasville, City of  <a href="#">SL 1993-453</a>  <a href="#">SL 2007-527</a>, Sec. 21(ii)<sup>i</sup></p>	Davidson	6%	<p><u>First 3%:</u>            At least 2/3 promote travel and tourism; remainder for tourism-related expenditures (defined to exclude capital expenditures other than expenditures for the construction or maintenance of a visitors' center)</p> <p><u>Second 3%:</u>            100% used to construct or maintain a visitors' center.</p>	Thomasville Tourism Commission (not a TDA)	NO		<p><u>SL 1993-453:</u>            Authorized 6% tax</p> <p><u>SL 2007-527, s. 21(ii):</u>  <i>See Endnote i</i></p>
<p>Topsail Beach, Town of  <a href="#">SL 1983-908</a>, Part IX  <a href="#">SL 2007-527</a>, Sec. 21<sup>i</sup></p>	Pender	3%	<p>Allocated to a special fund to be used only for tourism-related expenditures, defined as criminal justice system, fire protection, public facilities and utilities, health facilities, solid waste and sewage treatment, and the control and repair of waterfront erosion. These funds may not be used for services normally provided by the city on behalf of its citizens unless these services promote tourism and enlarge its economic benefits by enhancing the ability of the city to attract and provide for</p>	Town Council	NO		<p><u>SL 1998-908, Part IX:</u>            Authorized 3% tax</p> <p><u>SL 2007-527, Sec. 21:</u>  <i>See Endnote i</i></p> <p><i>(See also SL 2001-439, Part VI, for distribution from Pender County to be used for beach nourishment)</i></p>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			tourists. Also receives proceeds from county tax levied on accommodations in Topsail Beach to be used for beach nourishment				
Transylvania County <a href="#">SL 1985-969</a> <a href="#">SL 1999-205</a> <a href="#">SL 2005-88</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA	YES		<u>SL 1985-969:</u> Authorized 3% tax <u>SL 1999-205:</u> Modified OT penalties <u>SL 2005-88:</u> Authorized additional 3% tax and required proceeds to be remitted to a TDA
Troutman, Town of <a href="#">SL 2005-220</a>	Iredell	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2005-220:</u> Authorized 3% tax
Tryon, Town of <a href="#">SL 2006-148</a>	Polk	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2006-148:</u> Authorized 3% tax
Tyrrell County <a href="#">SL 2001-468</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<u>SL 2001-468:</u> Authorized 6% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Union County <a href="#">SL 2023-144</a> , Part IV		1%*	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		*Levy must be approved in a referendum  <u>SL 2023-144, Part IV:</u> Authorized 1% tax that may only be levied if approved in a referendum
Vance County <a href="#">SL 1987-1067</a> <a href="#">SL 2001-321</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<u>SL 1987-1067:</u> Authorized 3% tax  <u>SL 2001-321:</u> Authorized additional 3% and conformed act to uniform administrative provisions and guidelines
Wake County <a href="#">SL 1985-850</a> <a href="#">SL 1991-594</a> <a href="#">SL 1995-458</a> <a href="#">SL 1997-68</a> <a href="#">SL 2001-347</a> , Sec. 2.22 <a href="#">SL 2005-276</a> , Sec. 33.30 <a href="#">SL 2007-527</a> , Sec. 21(hh) <sup>i</sup>		6%	<u>\$100,000 to Wake Tech:</u> The Board of Commissioners may, in its discretion, remit \$100K to Wake Technical Community College to support its ongoing program of training individuals in hotel and motel management and in food service  <u>Monthly Distribution of the first \$3.815M in proceeds:</u> 45.25% to Raleigh 5% to Cary 34.75% to Wake County 15% to Greater Raleigh Convention and Visitor Bureau  [See local act for uses of funds]	Raleigh Convention and Visitor Bureau	NO		<u>SL 1985-850:</u> Authorized 3% tax and 1% merchant discount  <u>SL 1991-594:</u> Authorized additional 3% tax and 1% prepared food and beverage tax; Sec. 18 repealed the authority of the county or a unit of local govn. in Wake County to enact an OT under any other local act  <u>SL 1995-458:</u> Provided for the creation of Facility Authorities and establishes The Centennial Authority.

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
			<p><u>Distribution of OT proceeds in excess of \$3.815M:</u></p> <ul style="list-style-type: none"> <li>• <u>Proceeds &gt;\$3.815M but &lt;\$4M+1:</u> 95% to the City of Raleigh 5% to the Town of Cary</li> <li>• <u>Proceeds &gt;\$4M+1 but &lt;\$4.5M:</u> 25% to the Raleigh Regional Convention and Visitor Bureau. 5% to the Town of Cary 47.5% to the City of Raleigh 22.5% to Wake County</li> <li>• <u>Proceeds &gt;\$4.5M:</u> 25% to the Raleigh Regional Convention and Visitor Bureau. 5% to the Town of Cary 35% to the City of Raleigh 35% to Wake County</li> </ul> <p>[See local act for uses of funds]</p>				<p><u>SL 1997-68:</u> Modified membership of the Facility Authorities and provided distribution of proceeds for Room OT allocations for capital improvements</p> <p><u>SL 2001-347, Sec. 2.22:</u> Aligned the definition of prepared food with definition in sales tax statutes</p> <p><u>SL 2005-276, Sec. 33.30:</u> Added a definition for alcoholic beverage for purposes of the prepared food and beverage tax</p> <p><u>SL 2007-527, s. 21 (hh):</u> <i>See Endnote i</i></p>
Wake Forest, Town of <a href="#">SL 1989-604</a> <a href="#">SL 1991-594</a> , <i>Repealed</i>							<b>REPEALED</b> Authority repealed by <a href="#">SL 1991-594</a> .
Warren County <a href="#">SL 2023-144</a> , Part XIII		5%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<a href="#">SL 2023-144, Part XIII:</a> Authorized 5% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
<p>Washington, City of  <a href="#">SL 1991-158</a>  <a href="#">SL 1995-736</a>, Article XII  <a href="#">SL 2001-365</a>  <a href="#">SL 2013-414</a>, Sec. 60(k)<sup>ii</sup></p>	Beaufort	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	City TDA	YES*		<p><u>SL 1991-158:</u> Authorized 3% tax</p> <p><u>SL 1995-736, Art. XII:</u> Repealed s. 2(a) and 2(b) of SL 1991-158, which established the TDA and its membership and replaced authority as set out in s. 12.2 &amp; 12.3 of the Charter</p> <p><u>SL 2001-365:</u> Authorized additional 3% tax and conformed act to uniformed administrative provisions and guidelines, except for membership of TDA, which does not conform because it does not require that at least 1/3 of the members be collectors of the tax*</p> <p><u>SL 2013-414, Sec. 60(k):</u> <i>See Endnote ii</i></p>
<p>Washington County  <a href="#">SL 1991-821</a>  <a href="#">SL 2001-305</a>  <a href="#">SL 2013-414</a>, Sec. 60(i)<sup>ii</sup></p>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	County TDA	YES		<p><u>SL 1991-821:</u> Authorized 3% tax</p> <p><u>SL 2001-305:</u> Authorized additional 3% tax</p> <p><u>SL 2013-414, Sec. 60(i):</u> <i>See Endnote ii</i></p>



JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Watauga Co District U <a href="#">SL 2005-197</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	District TDA	YES		<u>SL 2005-197:</u> Created district comprised of the unincorporated areas of Watauga Co. and authorized district to levy 6% tax <i>(See also Beech Mtn Dist W)</i>
Wayne County <a href="#">SL 2015-255</a>		1%	100% of the funds to promote travel and tourism	County TDA	YES		<u>SL 2015-255:</u> Authorized 1% tax
West Jefferson, Town of <a href="#">SL 2005-49</a>	Ashe	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Town TDA	YES		<u>SL 2005-49:</u> Authorized 3% tax
Wilkes County District K <a href="#">SL 2010-78</a> , Sec. 8; <i>Repealed by:</i> <a href="#">SL 2023-144</a> , Part IX.							<b>REPEALED</b> Replaced by Wilkes County District W
Wilkes County District W <a href="#">SL 2023-144</a> , Part IX.		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	District TDA	YES		<u>SL 2023-144, Part IX:</u> Created district consisting of the part of Wilkes County outside the incorporated area of Elkin and authorized district to levy 6% tax

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
Wilkesboro, Town of <a href="#">SL 2001-439</a> , Part IX.; <i>Repealed</i> by: <a href="#">SL 2023-144</a> , Part IX.							<b>REPEALED</b> Town is subject to Wilkes County District W tax
Wilmington, City of <a href="#">SL 2002-139</a> <a href="#">SL 2006-167</a> , Sec. 8	New Hanover	3%	100% is used for construction, financing, operation, promotion, and maintenance of the convention center.	County TDA		NO	<u><a href="#">SL 2002-139</a></u> : Authorized 3% tax, if New Hanover creates a TDA  <u><a href="#">SL 2006-167, Sec. 8</a></u> : Modified distribution of tax; city tax is collected by county TDA and deposited into a convention center account that is remitted quarterly to City of Wilmington
Wilson County <a href="#">SL 1987-484</a> <a href="#">SL 1987-901</a> <a href="#">SL 1987-912</a> <a href="#">SL 2007-527</a> , Sec. 21(t) <sup>i</sup> <a href="#">SL 2009-297</a> <a href="#">SL 2016-65</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures that are mutually agreed upon by the Wilson County TDA and the Wilson City Council.	County TDA		YES*	<u><a href="#">SL 1987-484</a></u> : Authorized 3% tax  <u><a href="#">SL 1987-901 and 912</a></u> : Made technical changes to SL 1987-484  <u><a href="#">SL 2007-527, Sec. 21(t)</a></u> : <i>See Endnote i</i>  <u><a href="#">SL 2009-297</a></u> : Modified composition of TDA and conformed act to uniform administrative provisions and guidelines, except that expenditures of TDA require agreement by City Council*

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							<u>SL 2016-65:</u> Authorized additional 3% tax
Wrightsville Beach, Town <a href="#">SL 2002-138</a>	New Hanover	3%	50% to promote travel and tourism; 50% for tourism-related expenditures	County TDA		NO	<u>SL 2002-138:</u> Authorized 3% tax; TDA must consult with town before making expenditures from beach town account
Yadkin County District Y <a href="#">SL 2007-340, Sec. 2</a> <a href="#">SL 2017-202, Part VII</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	District TDA		YES	<u>SL 2007-340, Sec. 2:</u> Created district consisting of all unincorporated areas and authorized district to levy 6% tax  <u>SL 2017-202, Part VII:</u> Modified territorial boundaries of district to be that part of Yadkin County located outside the towns of Jonesville and Yadkinville.
Yadkinville, Town of <a href="#">SL 2007-340, Sec. 7</a>	Yadkin	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA		YES	<u>SL 2007-340, Sec. 7:</u> Authorized 6% tax
Yancey County <a href="#">SL 1987-140</a> <a href="#">SL 2007-527, Sec. 21(l)</a> <sup>i</sup> <a href="#">SL 2023-144, Part X.</a>		6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	County TDA		YES	<u>SL 1987-140:</u> Authorized 3% tax  <u>SL 2007-527, Sec. 21(l):</u> <i>See Endnote i</i>

JURISDICTION & SESSION LAWS	COUNTY	MAX. TAX RATE	HOW ALLOCATED	GOVERNING BODY	CONFORMITY TO GUIDELINES		LEGISLATIVE HISTORY & NOTES
					Y	N	
							<u>SL 2023-144:</u> Authorized additional 3% tax and conformed act to uniform administrative provisions and guidelines
Yanceyville, Town of <a href="#">SL 2007-224</a> , Sec. 3	Caswell	3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Town TDA	YES		<u>SL 2007-224, Sec. 3:</u> Authorized 3% tax
Yaupon Beach, Town of (See: Oak Island) <a href="#">SL 1991-820</a> <a href="#">SL 1997-364</a> , Sec. 13 <a href="#">SL 1999-66</a>							The charters of the towns of Yaupon Beach and Long Beach were consolidated to create Town of Oak Island, effective 07-01-1999

**BACKGROUND:**

House Finance Occupancy Tax Guidelines

In 1993, the House Finance Committee appointed a subcommittee on occupancy taxes and adopted a set of guidelines consistent with the North Carolina Travel and Tourism Coalition's policy statement for legislation authorizing local occupancy taxes. Since that time, the House Finance Committee has regularly appointed an occupancy tax subcommittee each biennium to review occupancy tax legislation for the inclusion of the following provisions in the occupancy tax bills it considers:

- **Rate** - The county tax rate cannot exceed 6% and the city tax rate, when combined with the county rate, cannot exceed 6%.
- **Use** - At least two-thirds of the proceeds must be used to promote travel and tourism and the remainder must be used for tourism-related expenditures. In the 2001 Regular session, the term "tourism-related expenditures" was expanded to include beach nourishment. In 2004, the statutory administrative provisions were amended to prohibit the proceeds of a room occupancy tax from being used directly or indirectly for the development or construction of a hotel or another transient lodging facility. In 2013, the guidelines were modified to allow local governments in coastal counties to allocate up to 50% of occupancy tax proceeds for beach nourishment, so long as all remaining proceeds are used for tourism promotion and provided that the use of occupancy tax proceeds for beach nourishment is limited by either a statutory cap or sunset provision.

- **Definitions -**

- *Net proceeds* - Gross proceeds less the costs to the city/county of administering and collecting the tax, as determined by the finance officer, not to exceed 3% of the first \$500,000 of gross proceeds collected each year and 1% of the remaining gross receipts collected each year.
- *Promote travel and tourism* – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area; the term includes administrative expenses incurred in engaging in these activities.
- *Tourism-related expenditures* – Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, and convention facilities in a county by attracting tourists or business travelers to the city/county. The term includes tourism-related capital expenditures.
- *Beach nourishment* – The placement of sand, from other sand sources, on a beach or dune by mechanical means and other associated activities that are in conformity with the North Carolina Coastal Management Program along the North Carolina shorelines and connecting inlets for the purpose of widening the beach to benefit public recreational use and mitigating damage and erosion from storms to inland property. The term includes expenditures for the following:
  - a. Costs directly associated with qualifying for projects either contracted through the U.S. Army Corps of Engineers or otherwise permitted by all appropriate federal and State agencies;
  - b. The nonfederal share of the cost required to construct these projects;
  - c. The costs associated with providing enhanced public beach access; and
  - d. The costs of associated non-hardening activities such as the planting of vegetation, the building of dunes, and the placement of sand fences.

**Administration** - The net revenues must be administered by a local tourism promotion agency, typically referred to as a “Tourism Development Authority,” that has the authority to determine how the tax proceeds will be used, is created by a local ordinance, and at least ½ of the members must be currently active in the promotion of travel and tourism in the taxing district and 1/3 of the members must be affiliated with organizations that collect the tax.

**Cost of Collecting** - A county or city may retain from the proceeds its actual costs of collecting the tax, not to exceed 3% of the first \$500,000 collected each year plus 1% of the remainder collected each year.

*Uniform Administrative Provisions*

In 1997, the General Assembly enacted uniform municipal and county administrative provisions for occupancy tax legislation – G.S. 153A-155 and G.S. 160A-215. These provisions provide uniformity in the areas of levy, administration, collection, repeal, and penalties.

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<sup>i</sup> S.L. 2007-527, Section 21 modified approximately 40 local occupancy tax acts to conform the due date for payment and filing of returns to the due date for sales and use tax.

<sup>ii</sup> S.L. 2010-31, Sec. 31.6 amended G.S. 153A-155 and G.S. 160A-215 to require the occupancy tax base to be the same as the sales tax base. Therefore, a local occupancy tax act may not exempt an accommodation that is taxable under G.S. 105-164.4(a)(3) nor may it tax an accommodation that is not taxable under G.S.

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105-164.4(a)(3). Several local acts had provisions that conflicted with the 2010 general law change, but they were not changed at that time. Section 60 of S.L. 2013-414 made technical changes to those conflicting provisions in order to bring those local acts into conformity with the general law. The conflicting provisions typically involved exemptions for the entities listed below. For a more detailed explanation of how each of these entities is treated under the general law, see document entitled *Local Occupancy Tax Base Technical Change* available from the NCGA Research Division.

- A business that offers to rent fewer than five units
- Summer camps
- Religious organizations
- Educational organizations
- Charitable, benevolent, and other nonprofit organizations
- Campgrounds/camp sites