

OCCUPANCY TAX OVERVIEW

Updated through 2024 Regular Session

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|----------|---------------|--|---|--------------------------|---|--|
| | | | | | Y | N | |
| Ahoskie, Town of SL 2006-164 SL 2008-45 | 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 SL 1987-950 SL 2007-527 , Sec. 21(y) ⁱ SL 2013-414 , Sec. 60(o) ⁱⁱ | | 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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| | | | | | Y | N | |
| Albemarle, City of SL 1991-915 <i>Repealed</i> SL 2001-434 , Part IV | | | | | | | REPEALED Authority to levy tax repealed by SL 2001- 434, Part IV |
| Alleghany County SL 1991-162 SL 2004-106 SL 2011-170 , Part I SL 2013-414 , Sec. 60(q) ⁱⁱ | | 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 SL 2001-434 , Part II SL 2010-78 | | 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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| | | | | | Y | N | |
| Ashe County SL 1991-163 SL 2007-527 , Sec. 21(dd) ⁱ | | 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>SL 1991-163</u> : Authorized 3% tax <u>SL 2007-527</u> , s. 21 (dd): <i>See Endnote i</i> |
| Averasboro Township SL 1987-142 SL 2001-439 , Part XII SL 2014-83 | Harnett | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | Township TDA | | YES | <u>SL 1987-142</u> : Authorized 3% tax <u>SL 2001-439</u> , Part XII: Authorized additional 3% tax & required establishment of a TDA upon levy of the additional 3% tax <u>SL 2014-83</u> : Modified the composition, meeting requirements, and authority of TDA |
| Avery County SL 1993-472 <i>Repealed</i> SL 1997-410 , Sec. 4 & 5 <i>Repealed</i> SL 2001-439 , Part XVI. | | | | | | | REPEALED SL 2001-439, Part XVI, repealed. Avery Co authority to levy tax |

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| | | | | | Y | N | |
| Avery County District A SL 2023-144 , 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 SL 1991-664 SL 1993-617 | 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 SL 1989-318 SL 1993-428 SL 2000-103 , Sec. 9 SL 2002-94 , 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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| | | | | | Y | N | |
| | | | | | | | <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>SL 1987-376 SL 2001-434, Part V SL 2001-439, Part XV SL 2002-94, 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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| | | | | | Y | N | |
| | | | in the district; remainder for tourism-related expenditures. | | | | |
| Beech Mountain District W SL 2001-434 , 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 SL 2005-220 | 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 SL 2006-120 | 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 SL 2010-78 | 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 SL 2023-144 , 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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| | | | | | Y | N | |
| Blowing Rock, Town of SL 1987-171 SL 2003-281 | 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 SL 2006-148 | 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 SL 1987-170 SL 1998-35 SL 2007-527 , Sec. 21(o) ⁱ SL 2009-291 | 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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| | | | | | Y | N | |
| Brunswick County SL 1997-364 | | 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 SL 1983-908 , Part VI SL 1985-942 SL 2001-162 SL 2013-414 , Sec. 60(a) ⁱⁱ SL 2015-128 , Sec. 8 SL 2020-3 , Sec. 1.5 SL 2022-40 , 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"> • Tourism Product Development Fund (TPDF) for major tourism projects to significantly increase patronage of lodging facilities in Buncombe County • Legacy Investment From Tourism Fund (LIFT) to significantly increase patronage at lodging facilities, meeting facilities, and convention facilities and further | 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 SL 2006-167 SL 2013-38 | 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 SL 1989-422 SL 1995-143 SL 2007-265 | | 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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| | | | | | Y | N | |
| | | | 25% to Valdese Account | | | | |
| Cabarrus County SL 1989-658 SL 2001-439 , Part XVII SL 2010-79 | | 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 SL 1987-472 SL 2007-527 , Sec. 21(s) ⁱ | | 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 SL 2004-120 | | 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 SL 2002-138 | 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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| | | | | | Y | N | |
| | | | | | | | beach town account |
| Carrboro, Town of SL 2001-439 , Part XIV | Orange | 3% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Town TDA | YES | | <u>SL 2001-439, Part XIV:</u> Authorized 3% tax |
| Carteret County SL 1987-375 Repealed. SL 1989-171 Repealed. SL 2001-381 SL 2005-120 SL 2005-435 , Sec. 52 SL 2007-112 SL 2007-484 , Sec. 40 SL 2013-223 SL 2013-414 , Sec. 60(f) ⁱⁱ SL 2023-144 , 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%) | | | <u>SL 2001-381:</u> 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. <u>SL 2005-120:</u> Amended deadline for development of convention center plan <u>SL 2005-435, Sec. 52:</u> Reenacted SL 2005-120 (technical |

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| | | | | | Y | N | |
| | | | | | | | <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 SL 1989-874 , <i>Repealed</i> SL 1991-594 | | | | | | | REPEALED Authority repealed by SL 1991-594 . |

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| | | | | | Y | N | |
| Caswell Beach, Town of SL 1991-664 SL 1997-364 | 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 SL 2007-224 | | 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 SL 1985-929 | | | | | | | <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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| | | | | | Y | N | |
| Chapel Hill, Town of SL 1987-460 SL 2007-527 , Sec. 21(r) ⁱ | 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 SL 1993-642 SL 2007-318 | | 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 SL 1983-1055 SL 2007-527 , Sec. 21(e) ⁱ SL 2008-33 SL 2009-445 , 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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| | | | | | Y | N | |
| Chowan County SL 1989-174 SL 2006-129 | | 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 SL 1985-969 SL 1987-118 SL 1987-195 SL 2006-120 , 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 SL 2023-144 , 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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| | | | | | Y | N | |
| Cleveland County SL 1989-173 SL 2007-527 , Sec. 21(aa) ⁱ | | 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 SL 1995-530 SL 1995-540 , Part I, <i>Repealed</i> SL 2007-527 , Sec. 21(nn) ⁱ | | 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; <i>Repealed</i> 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 SL 1991-632 | 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 SL 1985-929 , Sec. 1 SL 1987-172 SL 1987-319 SL 2007-527 , Sec. 21(j) ⁱ | 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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| | | | | | Y | N | |
| SL 2009-169 , Sec. 3.(d) SL 2009-445 , Sec. 29 SL 2017-202 , Sec. 4.1 SL 2022-40 | | | 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. | | | | SL 2009-169, Sec. 3.(d): Authorized additional 1% tax SL 2017-202, Sec 4.1 Provided that any debt issued for improvements, secured by tax proceeds, must mature on or before December 31, 2029. SL 2022-40: Extended for another 10 years the period to use 2/3 of proceeds for convention center/debt |
| Cooleemee, Town of SL 2010-78 | Davie | 3% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Town TDA | YES | | SL 2010-78: Authorized 3% tax |
| Cornelius, Town of <i>(See Mecklenburg)</i> | Mecklenburg | | | | | | Receives distribution from Mecklenburg County <i>(See Mecklenburg; SL 2001-402)</i> |
| Cramerton, Town of SL 2009-429 | Gaston | 3% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Town TDA | YES | | SL 2009-429: Authorized 3% tax |

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| | | | | | Y | N | |
| Craven County SL 1983-980 SL 1985-710 SL 1995-721 SL 1996-20 (2nd Extra Session) SL 1999-286 SL 2013-414, Sec. 60(c)ⁱⁱ | | 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 SL 2001-439 , Part XVI. SL 2002-94 | 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 SL 1983-983 SL 1991-27 SL 2001-484 SL 2015-61 | | 6% | <u>First 3%:</u> <ul style="list-style-type: none"> 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. 50% is remitted to the Cumberland County TDA to be used specifically for advertising the Coliseum and promoting travel and tourism in the county. <u>Second 3%:</u> All remitted to the TDA and used as follows: <ul style="list-style-type: none"> 50% to promote travel and tourism and for tourism-related expenditures. 50% distributed to the Arts | 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 SL 1987-209 SL 1991-155 SL 2004-95 SL 2008-54 SL 2013-414 , Sec. 60(s) ⁱⁱ | | 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 | |
| | | | | | | | <u>SL 2013-414, Sec. 60(s):</u> <i>See Endnote ii</i> <i>See Costanzo vs. Currituck County, (NC COA March 2024)</i> |
| Dallas, Town of SL 2007-317 | Gaston | 3% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Town TDA | YES | | <u>SL 2007-317:</u> Authorized 3% tax |
| Dare County SL 1985-449 SL 1985-826, Sec. 13 SL 1991-177 SL 1991-906 SL 1995-17, Sec. 20 SL 2001-347 SL 2001-394 SL 2001-439, Part VII. SL 2002-141 SL 2004-123, Sec. 3 SL 2005-276, Sec. 33.28 SL 2010-78, Sec. 7 SL 2013-414, Sec. 60(t)ⁱⁱ | | 6% | <u>First 3%:</u> <ul style="list-style-type: none"> 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. Remaining 1/3 is retained by the county. <u>Next 1%:</u> <ul style="list-style-type: none"> Distributed monthly to the Dare Co. Tourism Board. 75% used for administration cost and to promote tourism; 25% used for services and programs needed due to impact of tourism. | City and county officials & Dare County Tourism Board | NO | <u>SL 1985-449:</u> Authorized 3% tax <u>SL 1985-826, Sec. 13:</u> Corrected citation reference <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 <u>SL 1991-906:</u> Provided maximum penalties for occupancy and meals taxes and made clarifying changes to the penalties <u>SL 1995-17:</u> Corrected citation references <u>SL 2001-347:</u> Aligned local act definition of | |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|-----------------------------|--------|---------------|---|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| | | | <u>Additional 2%:</u> <ul style="list-style-type: none"> Retained by county for beach nourishment. | | | | <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 SL 2023-144 , 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 SL 2001-402)</i> |
| Davie County SL 1989-928 SL 1998-14 | | 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 SL 2006-118 | Surry | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Town TDA | YES | | SL 2006-118 : Authorized 6% tax |
| Duck, Town of (See SL 2001-394 , Article IX, Sections 4, 5) | 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 SL 1987-317 SL 2005-53 , 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 | | SL 1987-317 : Authorized 3% tax to be only for tourism promotion SL 2005-53 : Authorized additional 3%, conformed to administrative guidelines, and required establishment of TDA once net annual proceeds of the tax reach \$200,000. |
| Durham County SL 1985-969 , Sec. 2, 3 | | 6% | <u>First 3%</u> - Distributed between Durham County (57 ½%) & the | County TDA | NO | | SL 1985-969 : Authorized 3% tax |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|--------|---------------|---|----------------|--------------------------|---|-----------------------------|
| | | | | | Y | N | |
| SL 1991-665 SL 2001-480 , Part II SL 2002-36 SL 2005-233 SL 2006-98 | | | <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 & 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 & 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 & 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 SL 2005-233 , 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 SL 2013-255 | | 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 SL 1987-175 , Sec. 2 SL 2005-16 , Sec. 2 | Pasquotank Camden | 6% | <u>First 3%:</u> <ul style="list-style-type: none"> • 50% for tourism promotion • 25% for tourism-related expenditures recommended by the City Council & approved by TDA • 25% for tourism-related expenditures recommended by the Pasquotank County Board of Commissioners and approved by the TDA <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 SL 2001-439 , Part XVI. SL 2002-94 | Avery | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | Town TDA | YES | | SL 2001-439, Part XVI: Authorized 3% tax SL 2002-94: Authorized additional 3% tax |
| Elkin, Town of SL 2006-118 | Surry Wilkes | 6% | At least 2/3 to promote tourism; remainder for tourism-related expenditures. | Town TDA | YES | | SL 2006-118: Authorized 6% tax |
| Fontana Dam, Town of SL 2012-107 | Graham | 3% | At least 2/3 to promote tourism; remainder for tourism-related expenditures | Town TDA | YES | | SL 2012-107: Authorized 3% tax |
| Forsyth County SL 1983-908 , Part VII SL 1985-33 SL 1985-924 SL 1989-870 SL 1997-408 SL 2007-527 , Sec. 21 ⁱ SL 2009-157 SL 2013-414 , Sec. 60(b) ⁱⁱ | | 6% | <ul style="list-style-type: none"> • 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. • 1/3 of the remaining proceeds to Forsyth TDA to further the development of travel, tourism and conventions. • 10% of the remaining proceeds divided among cities in county, other than Winston-Salem, in proportion to amount of tax | TDA; City Council & Board of Commissioners | NO | | SL 1983-908, Part VII: Authorized 2% OT SL 1985-33: Amended membership of TDA SL 1985-924: Authorized additional 1% tax SL 1989-870: Authorized additional 3% OT SL 1997-408: Modified formula for distribution of OT proceeds SL 2007-527, Sec 21: <i>See Endnote i</i> SL 2009-157: |

| 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"> Remainder divided between Winston-Salem and Forsyth County on a pro-rata basis, to be used for economic development and cultural and recreational purposes. | | | | <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> |
| Four Oaks, Town of SL 2023-144 , Part XV | 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 |
| Franklin County SL 2005-233 | | 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 |
| Franklin, Town of SL 2004-105 | 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 |
| Garner, Town of SL 1989-660 , <i>Repealed</i> SL 1991-594 | | | | | | | REPEALED Authority repealed by SL 1991-594 . See endnotes |
| Gaston County SL 1987-618 SL 1991-49 SL 1995-172 SL 2007-527 , Sec. 21(w) ⁱ | | 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 SL 2001-439, 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 SL 1991-555 SL 1997-447 SL 2013-414, Sec. 60(1)ⁱⁱ</p> <p><i>Original legislation repealed by SL 1991-555 only as to Goldsboro:</i> SL 1985-929, Repealed SL 1987-172, Repealed SL 1987-319, Repealed</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 SL 1985-969 SL 1987-118 SL 1987-195 SL 2007-527 , Sec. 21(k) ⁱ SL 2015-128 | | 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 SL 2023-144 , 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 SL 2001-439 , Part XVI SL 2002-94 | 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 SL 1993-454 SL 2000-103 SL 2007-331 SL 2008-45 | | 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 SL 1991-22 SL 1995-380 SL 1999-302 SL 2013-414 , Sec. 60(p) ⁱⁱ | 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 (i) to finance the renovation and | 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 SL 2011-170 , Part III | Cleveland | 3% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | Town TDA | YES | | SL 2011-170, Part III: Authorized 3% tax |
| Guilford County SL 1983-988 SL 1989-39 SL 1991-93 SL 1995-540 SL 2007-527 , Sec. 21(d) ⁱ SL 2013-414 , Sec. 60(d) ⁱⁱ | | 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 | | SL 1983-988: Authorizes 3% tax, with sunset 07-01-89. SL 1989-39: 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 2nd 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>SL 1987-377</p> <p>SL 1998-109</p> <p>SL 2005-46, Part I</p> <p>SL 2006-164</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 SL 2017-202, Part V | | 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 SL 1983-908, Part V SL 1985-942, Sec. 2 SL 1987-48 SL 1995-540, Part II SL 2007-337 | | 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 SL 1985-962, <i>Repealed</i> SL 1987-172 SL 1991-55 SL 2007-527, Sec. 21(p)ⁱ SL 2012-144 SL 2013-61</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 SL 1985-929 , <i>Repealed</i> SL 1987-172 | | | | | | | REPEALED |
| Hertford County SL 1987-979 SL 2007-527 , Sec. 21(z) ⁱ | | 3% | 100% for any lawful purpose | County TDA | | NO | <u>SL 1987-979</u> : Authorized 3% tax and a 3% merchant discount <u>SL 2007-527, Sec 21(z)</u> : <i>See Endnote i</i> |
| Hickory, City of SL 1985-929 , Sec. 1 SL 1987-319 SL 2007-527 , Sec. 21(j) ⁱ SL 2009-169 , Sec. 1.(d) SL 2009-445 , Sec. 29 SL 2017-202 , Sec. 4.1 SL 2022-40 | 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>SL 1985-929, 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>SL 1987-319</u> : Made administrative changes <u>SL 2007-527, Sec 21(j)</u> : <i>See Endnote i</i> <u>SL 2009-169, 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 SL 2001-11 (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 SL 2011-69 | 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 SL 1987-963 SL 1997-364 , 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; SL 2001-402</i>) |
| Hyde County SL 1991-230 SL 1991-806 | | 3% | 100% for any public purpose. <ul style="list-style-type: none"> 90% of the proceeds collected on the mainland | 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 | |
| SL 2007-527 , Sec. 21(ee) ⁱ | | | <p>must only be used for the direct benefit of the mainland.</p> <ul style="list-style-type: none"> 90% of the proceeds collected on Ocracoke must only be used for the direct benefit of the island. | | | | <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 SL 2023-144 , 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 SL 1985-570 , Part IV SL 2007-527 , Sec. 21(f) ⁱ <i>Repealed by</i> SL 2023-144 , Part XVII. | | | | | | | REPEALED Iredell County's authority to levy 3% countywide was repealed by SL 2023-144, Part XVII |
| Iredell County District I SL 2023-144 , 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 SL 1985-969 SL 1987-118 SL 1987-195 | | 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 | |
| SL 2007-527 , Sec. 21(k) ⁱ SL 2011-170 , Part II SL 2012-100 | | | | | | | 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 SL 2009-429 , Part I SL 2017-202 , 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 SL 2023-144 , 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 SL 1987-647 | | 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 | |
| SL 2007-527 , Sec. 21(x) ⁱ SL 2013-414 , Sec. 60(n) ⁱⁱ | | | 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 <u>SL 2007-527, Sec 21(x):</u> <i>See Endnote i</i> <u>SL 2013-414, Sec. 60(n):</u> <i>See Endnote ii</i> |
| Jonesville, Town of SL 2002-95 SL 2007-340 , Sec. 1 | Yadkin | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | Town TDA | YES | | <u>SL 2002-95:</u> Authorized 3% tax <u>SL 2007-340, Sec. 1:</u> 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 SL 2006-120 , 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 (See <i>Dare County and</i> SL 2001-394) | 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 SL 2001-439 , 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 SL 1993-648 SL 2007-527 , Sec. 21(II) ⁱ SL 2013-414 , Sec. 60(r) ⁱⁱ | 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 SL 2001-394</i>) | Dare | | <p>Receives distribution from county in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year.</p> <p>The revenue distributed to the towns may only be used for capital expenditures.</p> | | | | |
| Kure Beach, Town of (SL 2002-138) | New Hanover | 3% | 50% to promote travel and tourism; 50% for tourism-related expenditures | County TDA | | NO | SL 2002-138 : Authorized 3% tax; TDA must consult with town before making expenditures from beach town account |
| Lake Santeetlah, Town of (SL 2015-102) | Graham | 3% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Town TDA | | YES | SL 2015-102 : Authorized 3% tax |
| Lansing, Town of (SL 2023-144 , Part VI. | Ashe | 3% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | Town TDA | | YES | SL 2023-144, Part VI : Authorized 3% tax |
| Lee County (SL 1987-538 SL 2007-527 , Sec. 21(u) ⁱ) | | 3% | <p>Maintenance of Community Resource Center</p> <p>Any excess over the amount needed for maintenance may be used for any lawful purpose.</p> | Board of Commissioners | | NO | SL 1987-538 : Authorized 3% tax and 3% merchant discount. SL 2007-527, Sec 21(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 | |
| Leland, Town of SL 2008-64 | 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 SL 2009-429 | 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 SL 1987-561 SL 1989-576 SL 1989-770 , Sec. 61 SL 1991-76 SL 2007-527 , Sec. 21(v) ⁱ SL 2013-414 , Sec. 60(m) ⁱⁱ | | 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 SL 1993-602 SL 2001-365 | 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 SL 1993-549 SL 2007-527 , Sec. 21(jj) ⁱ | | 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 SL 2001-439 , 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> SL 1983-908 , Part IX SL 1983-985 SL 1989-857 SL 1998-207 SL 1999-66 | | | | | | | The charters of the towns of Yaupon Beach and Long Beach were consolidated to create Town of Oak Island, effective 07-01-1999 |

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|--|---------|---------------|---|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| Lowell, City of SL 2009-429 , 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 SL 1983-908 , Part IX, as amended by SL 1983-1028 SL 1987-935 SL 1997-361 , Sec. 2 SL 2007-332 SL 2011-137 | 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 SL 1985-969 , Sec. 3 SL 1987-118 SL 1987-195 SL 2007-527 , Sec. 21(k) ⁱ | | 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 SL 1997-102 SL 2005-118 SL 2013-414 , Sec. 60(h) ⁱⁱ | | 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 SL 2001-394 | 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 SL 1991-80 SL 2006-127 SL 2013-414 , Sec. 60(g) ⁱⁱ | | 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: SL 2001-402</i>) |
| McAdenville, Town of SL 2009-429 , 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 SL 1985-892 SL 2007-315 SL 2024-21 | | 6% | 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 <u>SL 2024-21:</u> Authorized additional 1% tax |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|--------|---------------|---|------------------------|--------------------------|----|---|
| | | | | | Y | N | |
| <p>Mecklenburg County SL 1983-908, Part IV SL 1989-821 SL 1989-922 SL 1995-17, Sec.19 SL 2001-402 SL 2005-68 SL 2009-445, Sec. 30 SL 2011-160 SL 2012-194, Sec. 69 SL 2013-26, Sec. 1 SL 2023-144, Part XXV.</p> | | 8% | <p><u>First 3%</u> - Distributed to the City of Charlotte to provide for 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</p> | Board of Commissioners | | NO | <p><u>SL 1983-908, Part IV:</u> Authorized 3% tax</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 2nd 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></p> |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|-------------|---------------|---|----------------|--------------------------|---|--|
| | | | | | Y | N | |
| | | | July 1, 2060. | | | | Expands permissible uses of the proceeds |
| Mint Hill, Town of | Mecklenburg | | | | | | Receives distribution from Mecklenburg County (<i>See Mecklenburg</i> ; SL 2001-402) |
| Mitchell County SL 1987-141 SL 2007-527 , Sec. 21(m) ⁱ SL 2022-40 SL 2023-144 , 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 SL 2010-78 , 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 SL 2001-439 , 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 |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|---------|---------------|---|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| | | | | | | | expired) |
| Montgomery County SL 2001-434 , Part III SL 2010-78 , Sec. 5 | | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | County TDA | YES | | SL 2001-434 : Authorized 3% tax SL 2010-78, Sec. 5 : Authorized additional 3% tax |
| Moore County SL 1987-188 SL 2007-527 , Sec. 21(q) ⁱ SL 2011-113 SL 2015-256 | | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | County TDA | YES | | SL 1987-188 : Authorized 3% tax SL 2007-527, Sec 21(q) : <i>See Endnote i</i> SL 2011-113 : Recodified act to make it conform to guidelines SL 2015-256 : Authorized additional 3% tax |
| Mooresville, Town of SL 1991-296 SL 1991-577 , Sec. 4 SL 1999-258 SL 2021-50 | 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% SL 1991-296 : Authorized 2% tax and a 3% merchant discount SL 1991-577, Sec. 4 : Repealed merchant's |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|----------|---------------|---|----------------|--------------------------|---|--|
| | | | | | Y | N | |
| | | | | | | | discount <u>SL 1999-258:</u> Authorized additional 2% 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 SL 1997-410 SL 2003-281, Sec. 12 | 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 SL 2009-429, 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 SL 2009-428 | 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 SL 2001-394 | Dare | | Receives distribution from county in proportion 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 | |
| | | | 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. | | | | |
| <p>Nash County</p> <p>SL 1987-32</p> <p>SL 1993-545</p> <p>SL 1997-255</p> <p>SL 2001-349</p> | | 5% | <p><u>First 3%:</u> At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p> <p><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.</p> | County TDA (1st 3%) & City Council (2nd 2%) | | NO | <p><u>SL 1987-32:</u> Authorized 3% tax</p> <p><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</p> <p><u>SL 1997-255:</u> Authorized additional 3% tax to be used exclusively for construction, operation, and marketing of a convention center.</p> <p><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</p> |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|--------|---------------|--|----------------|--------------------------|----|---|
| | | | | | Y | N | |
| <p>New Hanover County SL 1983-908, Part VIII SL 1983-987 SL 1985-726 SL 1985-971 SL 1995-540, Part III SL 2002-138 SL 2003-166 SL 2006-167</p> | | 3% | <p><u>Proceeds derived INSIDE Wilmington Convention Center District:</u> 100%: Deposited into convention center account and remitted quarterly to City of Wilmington</p> <p><u>Proceeds derived OUTSIDE Wilmington Convention Center District:</u> 60%: Beach nourishment 40%: To TDA to promote travel and tourism</p> | County TDA | | NO | <p><u>SL 1983-908, Part VIII:</u> Authorized 2% tax</p> <p><u>SL 1983-987:</u> Modified distribution of tax</p> <p><u>SL 1985-726:</u> Authorized board of commissioners to compromise OT penalties</p> <p><u>SL 1985-971:</u> Authorized additional 1% tax and modified distribution formula</p> <p><u>SL 1995-540:</u> Modified distribution formula</p> <p><u>SL 2002-138:</u> 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</p> <p><u>SL 2003-166:</u></p> |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|--------|---------------|---|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| | | | | | | | Modified provision for ex officio members of TDA <u>SL 2006-167:</u> Created Wilmington Convention Center District and modified distribution of county & city OT proceeds from accommodations located in the District |
| New Hanover County District U SL 2006-167, Sec. 7 SL 2014-87 | | 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 SL 2001-439, Part XVI. SL 2002-94 | 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 |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|-----------|---------------|--|-----------------------------|--------------------------|---|--|
| | | | | | Y | N | |
| Northampton County SL 2007-223 | | 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 |
| North Topsail Beach, Town of SL 2001-439 , 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 * SL 1991-820 SL 1997-364 SL 1999-66 *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 |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|-----------|---------------|--|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| <p>Ocean Isle Beach, Town</p> <p>SL 1983-908 SL 1983-985 SL 1989-857 SL 1997-364 SL 2007-527, Sec. 21ⁱ</p> | Brunswick | 5% | <p><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. 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.</p> <p><u>Additional 2% (40%):</u> Beach renourishment and protection.</p> | Town Council | NO | | <p><u>SL 1983-908:</u> Authorized 3% tax</p> <p><u>SL 1983-985:</u> Added provision to prevent disclosure of OT returns</p> <p><u>SL 1989-857:</u> Added authority to compromise or forgive occupancy tax penalties</p> <p><u>SL 1997-364:</u> Rewrote prior acts and authorized additional 2% for beach renourishment</p> <p><u>SL 2007-527, Sec 21:</u> <i>See Endnote i</i></p> |
| <p>Ocracoke Township Taxing District</p> <p>SL 2006-128</p> | Hyde | 2% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Township TDA | YES | | <p><u>SL 2006-128:</u> Established taxing district the boundaries of which are coterminous with the township and authorized 2% tax</p> |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|---------|---------------|--|------------------------|--------------------------|----|---|
| | | | | | Y | N | |
| Onslow County SL 1985-857 SL 2007-527 , Sec. 21(g) ⁱ SL 2013-414 , Sec. 60(e) ⁱⁱ | | 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 <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 SL 1991-392 SL 2007-527 , Sec. 21(ff) ⁱ | | 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 SL 1993-695 SL 2007-527 , s. 21(mm) ⁱ | 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: |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|---------|---------------|---|--|--------------------------|-----|--|
| | | | | | Y | N | |
| | | | | | | | 50% to Harbor Waterfront 30% to Tourism 20% to Parks and Recreation |
| Pasquotank County SL 1987-175 SL 2005-16 | | 6% | <u>First 3%:</u> 50% for tourism promotion 25% for tourism-related expenditures recommended by the Elizabeth City city council and approved by the TDA 25% for tourism-related expenditures recommended by the Pasquotank Co. Bd of Commissioners and approved by the TDA <u>Second 3%:</u> At least 2/3 for tourism promotion; remainder for tourism-related expenditures | Joint City-County TDA | | NO | <u>SL 1987-175:</u> Authorized 3% tax and required proceeds to be 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 <u>SL 2005-16:</u> Authorized additional 3% tax; required remittance to joint city-county TDA, modified distribution of proceeds; conformed administrative provisions |
| Pembroke, Town of SL 2010-78 | Robeson | 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 |
| Pender County SL 1987-970 Repealed SL 2001-439 , Part VI. SL 2024-21 | | 6% | <u>First 3%:</u> Proceeds from accommodations in Surf City are remitted to Surf City and used for beach | County TDA & Surf City and Topsail Beach town officials. | | YES | <u>SL 2001-439, Part VI:</u> Repealed existing 3% and replaces it with new authority to levy 3% |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|--------|---------------|--|----------------|--------------------------|---|--|
| | | | | | Y | N | |
| | | | <p>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 least 2/3 must be used to promote travel and tourism; remainder for tourism-related expenditures.</p> <p><u>Second 3%:</u> Proceeds shall be remitted to the Pender County TDA and at least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p> | | | | <p><i>[There is an interlocal agreement between county and towns whereby the towns collect and administer the tax.]</i></p> <p><u>SL 2024-21:</u> Established taxing District P consisting of unincorporated areas of county and authorized district to levy a 3% tax to be used for beach nourishment</p> |
| Perquimans County SL 2007-19 | | 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 SL 1997-364 , Section 14 SL 2011-161 | | 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% |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|-----------------|---------------|--|---|--------------------------|---|---|
| | | | | | Y | N | |
| Pilot Mountain, Town of SL 2006-118 , 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 SL 2001-402</i>) |
| Pitt County SL 1987-143 SL 1993-410 SL 2007-527 , Sec. 21(n) ⁱ | | 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> 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. | 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> |
| Polk County SL 1985-969 SL 2007-527 , Sec. 21(k) ⁱ | | 3% | 100% to promote travel and tourism. | Board of Commissioners | NO | | <u>SL 1985-969:</u> Authorized 3% tax to be placed in Travel and Tourism Fund to be used to promote tourism |

| 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(k):</u> <i>See Endnote i</i> |
| Raleigh, City of SL 1985-850 SL 1991-594 , Repealed | | | | | | | REPEALED Authority repealed by SL 1991-594 . See endnotes |
| Randolph County SL 1997-342 | | 5% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | County TDA | YES | | <u>SL 1997-342:</u> Authorized 5% tax |
| Ranlo, Town of SL 2009-429 , Part VI | Gaston | 3% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Town TDA | YES | | <u>SL 2009-429, Part VI:</u> Authorized 3% tax |
| Reidsville, City of SL 2005-233 | 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 SL 1987-969 SL 2001-439 , Part XIII. SL 2013-414 , Sec. 60(j) | | 6% | 50% to promote travel and tourism in county; 50% for tourism-related expenditures in the City of Rockingham | County TDA | NO | | <u>SL 1987-969:</u> Authorized 3% tax <u>SL 2001-439, Part XIII:</u> |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|----------|---------------|---|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| | | | that are mutually agreed upon by the Richmond County TDA and the Rockingham City Council. | | | | Authorized additional 3% tax <u>SL 2013-414, Sec. 60(j):</u> <i>See Endnote ii</i> |
| Roanoke Rapids, City of SL 2005-46 , 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 |
| Robbinsville, Town of SL 2013-351 | 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 (<i>See Richmond County</i> SL 2001-439, Part XIII) | 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 |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|--------|---------------|--|----------------|--------------------------|-----|--|
| | | | | | Y | N | |
| Rockingham County SL 1991-322 SL 1995-52 SL 2005-233 SL 2009-428 SL 2017-59 | | 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 SL 1991-322: Authorized 3% tax SL 1995-52: Modified membership of Rockingham TDA SL 2005-233: Conformed existing legislation to uniform administrative provisions SL 2009-428: Authorized additional 1% tax SL 2017-59: 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,</i> SL 2001-349 | 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 | | | | SL 2001-349: 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 |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|--------|---------------|---|----------------|--------------------------|---|--|
| | | | | | Y | N | |
| | | | advance by the Nash TDA. | | | | |
| Rowan County SL 1987-379 SL 1991-882 SL 2001-439, Part VIII. SL 2017-202, 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 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 |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|---------|---------------|--|----------------|--------------------------|------|---|
| | | | | | Y | N | |
| Rowland, Town of SL 1983-908, as amended by SL 1991-154 | 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 enhancing the ability of the town to attract and provide for tourists. | City Council | | NO | <u>SL 1991-154:</u> Amended SL 1983-908 to add Town and authorized 3% tax |
| Rutherford County SL 1991-577 , Sec. 5 SL 2007-527 , Sec. 21(gg) ⁱ SL 2011-115 | | 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> |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|-------------------|---------------|---|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| | | | | | | | 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 SL 1998-112 SL 2006-34 SL 2011-137 | 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 |
| Salisbury, City of SL 2009-428, Part II SL 2017-202, Part VIII <i>(Repealed)</i> | | | | | | | REPEALED |
| Saluda District D SL 2017-202 | 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 |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|----------|---------------|--|----------------|--------------------------|---|--|
| | | | | | Y | N | |
| | | | | | | | |
| Sampson County SL 2007-63 SL 2017-202, Part VI | | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | County TDA | YES | | SL 2007-63: Authorized 3% tax SL 2017-202, Part VI: Authorized additional 3% tax |
| Sanford, City of SL 2017-202 | 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 SL 2017-202: Authorized 3% tax |
| Scotland County SL 1997-410 SL 2007-203 | | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | County TDA | YES | | SL 1997-410: Authorized 3% tax SL 2007-203: Authorized additional 3% tax |
| Selma, Town of SL 2001-439, Part X SL 2006-120, Part V | Johnston | 2% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | County TDA | YES | | SL 2001-439, Part X: Authorized 1% tax to expire 5 years after eff. date of its levy SL 2006-120, Part V: Authorized additional 1% tax and removed sunset |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|------------------|---------------|--|----------------|--------------------------|---|--|
| | | | | | Y | N | |
| Seven Devils, Town of SL 2001-439 , Part XVI. SL 2002-94 | Avery Watauga | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | Town TDA | YES | | <u>SL 2001-439:</u> Authorized "cities in Avery County" to levy 3% tax <u>SL 2002-94:</u> Authorized "cities in Avery County" to levy an additional 3% tax |
| Shallotte, Town of SL 1997-364 | Brunswick | 3% | At least 1/2 to promote travel and tourism; remainder for tourism-related expenditures | Town TDA | NO | | <u>SL 1997-364:</u> Authorized 3% tax |
| Shelby, City of SL 1997-361 | Cleveland | 3% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | City Council | NO* | | *No TDA <u>SL 1997-361:</u> Authorized 3% tax |
| Smithfield, Town of SL 2001-439 , Part XI. SL 2006-120 , Part VI | Johnston | 2% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | County TDA | YES | | <u>SL 2001-439, Part XI:</u> Authorized 1% tax to expire 5 years after eff. date of its levy <u>SL 2006-120, Part VI:</u> Authorized additional 1% tax and removed sunset |
| Southern Shores, Town of SL 2001-394 | 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 | | | | <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. | | | | |
| Southport, City of SL 1989-639 SL 2002-129 SL 2014-68 | 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. |
| Stallings District S SL 2023-144 , 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 |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|--------|---------------|---|-------------------------------------|--------------------------|---|---|
| | | | | | Y | N | |
| Stanly County SL 2001-434 , Part IV | | 6% | <p><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:</p> <ul style="list-style-type: none"> • 40% to the Stanly County TDA to promote travel and tourism • 60% retained by City for tourism-related expenditures. <p><u>Proceeds from Other Municipalities:</u> Proceeds derived from accommodations in each of the other cities shall be remitted to those cities</p> <ul style="list-style-type: none"> • The municipalities shall annually remit to the TDA the greater of one dollar (\$1.00) per capita of the municipality's population or 1/2 of the amount remitted to the municipality • The municipalities shall retain the remainder and use only for tourism-related expenditures in the county. | 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><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 SL 1985-570, Part V SL 1985-930 SL 1998-112, 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 center, or for promotion of travel & tourism.</p> <p><u>Additional 2%:</u></p> <ul style="list-style-type: none"> • 50% to the Statesville TDA to be used to promote travel and tourism • 50% retained by city for operation & maintenance of civic center & for | 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 pursue civic center</p> <p><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</p> |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|-----------|---------------|---|----------------|--------------------------|---|--|
| | | | | | Y | N | |
| | | | payment of interest or retiring principal on debt related to a civic center. | | | | |
| St. James, Town of SL 2023-144 , Part XIV. | Brunswick | 5% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Town TDA | YES | | SL 2023-144, Part XIV: Authorized 5% tax |
| Stokes County SL 2023-144 , Part VIII. | | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | County TDA | YES | | SL 2023-144, Part VIII: Authorized 5% tax |
| Sugar Mountain, Village SL 2001-439 , Part XVI. SL 2002-94 | Avery | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Village TDA | YES | | SL 2001-439, Part XVI: Authorized 3% tax SL 2002-94: Authorized additional 3% tax |
| Sunset Beach, Town of SL 1987-956 SL 1997-364 , Sec. 12 | Brunswick | 5% | <u>First 3%:</u> To be used by town for term 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 water front erosion. These funds may not be used for services normally provided | Town Council | NO | | SL 1987-956: Authorized 3% tax SL 1997-364, Sec. 12: Authorized additional 2% tax |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|--------------------------|---------------|--|---------------------|--------------------------|--|-----------------------------|
| | | | | | Y | N | |
| | | | <p>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> | | | | |
| <p>Surf City, Town of SL 1983-908, Part IX SL 2007-527, Sec. 21ⁱ</p> | <p>Onslow Pender</p> | <p>3%</p> | <p>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 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>Town Council</p> | <p>NO</p> | <p><u>SL 1983-908, Part IX:</u> Authorized 3% tax <u>SL 2007-527, Sec. 21:</u> <i>See Endnote i</i> <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>Surry County District S SL 2009-112</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 SL 1985-923 SL 2007-23 SL 2023-144, 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 SL 2011-170, 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> |
| <p>Thomasville, City of SL 1993-453 SL 2007-527, Sec. 21(ii)ⁱ</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> | 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> |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|--------|---------------|--|----------------|--------------------------|-----|---|
| | | | | | Y | N | |
| | | | <u>Second 3%:</u> 100% used to construct or maintain a visitors' center. | | | | |
| Topsail Beach, Town of SL 1983-908 , Part IX SL 2007-527 , Sec. 21 ⁱ | Pender | 3% | 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 tourists. Also receives proceeds from county tax levied on accommodations in Topsail Beach to be used for beach nourishment | Town Council | | NO | <u>SL 1998-908, Part IX:</u> Authorized 3% tax <u>SL 2007-527, Sec. 21:</u> <i>See Endnote i</i> <i>(See also SL 2001-439, Part VI, for distribution from Pender County to be used for beach nourishment)</i> |
| Transylvania County SL 1985-969 SL 1999-205 | | 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> |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|---------|---------------|---|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| SL 2005-88 | | | | | | | Modified OT penalties <u>SL 2005-88:</u> Authorized additional 3% tax and required proceeds to be remitted to a TDA |
| Troutman, Town of SL 2005-220 | 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 SL 2006-148 | 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 SL 2001-468 | | 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 |
| Union County SL 2023-144 , 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 SL 1987-1067 SL 2001-321 | | 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 |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|--------|---------------|---|---------------------------------------|--------------------------|---|-----------------------------|
| | | | | | Y | N | |
| | | | | | | | guidelines |
| <p>Wake County</p> <p>SL 1985-850</p> <p>SL 1991-594</p> <p>SL 1995-458</p> <p>SL 1997-68</p> <p>SL 2001-347, Sec. 2.22</p> <p>SL 2005-276, Sec. 33.30</p> <p>SL 2007-527, Sec. 21(hh)ⁱ</p> | | 6% | <p><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</p> <p><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]</p> <p><u>Distribution of OT proceeds in excess of \$3.815M:</u></p> <ul style="list-style-type: none"> <u>Proceeds >\$3.815M but <\$4M+1:</u> 95% to the City of Raleigh 5% to the Town of Cary <u>Proceeds >\$4M+1 but <\$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 | Raleigh Convention and Visitor Bureau | NO | <p><u>SL 1985-850:</u> Authorized 3% tax and 1% merchant discount</p> <p><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</p> <p><u>SL 1995-458:</u> Provided for the creation of Facility Authorities and establishes The Centennial Authority.</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></p> | |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|----------|---------------|---|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| | | | 22.5% to Wake County <ul style="list-style-type: none"> • <u>Proceeds >\$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 [See local act for uses of funds] | | | | Added a definition for alcoholic beverage for purposes of the prepared food and beverage tax <u>SL 2007-527, s. 21 (hh):</u> <i>See Endnote i</i> |
| Wake Forest, Town of SL 1989-604 SL 1991-594 , <i>Repealed</i> | | | | | | | REPEALED Authority repealed by SL 1991-594 . |
| Warren County SL 2023-144 , Part XIII | | 5% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | County TDA | YES | | SL 2023-144, Part XIII: Authorized 5% tax |
| Washington, City of SL 1991-158 SL 1995-736 , Article XII SL 2001-365 SL 2013-414 , Sec. 60(k) ⁱⁱ | Beaufort | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | City TDA | YES* | | <u>SL 1991-158:</u> Authorized 3% tax <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 & 12.3 of the Charter <u>SL 2001-365:</u> Authorized additional 3% tax and conformed act to uniformed administrative |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|--------|---------------|--|----------------|--------------------------|---|--|
| | | | | | Y | N | |
| | | | | | | | 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* <u>SL 2013-414, Sec. 60(k):</u> <i>See Endnote ii</i> |
| Washington County SL 1991-821 SL 2001-305 SL 2013-414 , Sec. 60(i) ⁱⁱ | | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | County TDA | YES | | <u>SL 1991-821:</u> Authorized 3% tax <u>SL 2001-305:</u> Authorized additional 3% tax <u>SL 2013-414, Sec. 60(i):</u> <i>See Endnote ii</i> |
| Watauga Co District U SL 2005-197 | | 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 SL 2015-255 | | 1% | 100% of the funds to promote travel and tourism | County TDA | YES | | <u>SL 2015-255:</u> Authorized 1% tax |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|-------------|---------------|---|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| West Jefferson, Town of SL 2005-49 | 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 SL 2010-78 , Sec. 8; <i>Repealed by:</i> SL 2023-144 , Part IX. | | | | | | | REPEALED Replaced by Wilkes County District W |
| Wilkes County District W SL 2023-144 , 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 |
| Wilkesboro, Town of SL 2001-439 , Part IX.; <i>Repealed by:</i> SL 2023-144 , Part IX. | | | | | | | REPEALED Town is subject to Wilkes County District W tax |
| Wilmington, City of SL 2002-139 SL 2006-167 , Sec. 8 | New Hanover | 3% | 100% is used for construction, financing, operation, promotion, and maintenance of the convention center. | County TDA | NO | | <u>SL 2002-139:</u> Authorized 3% tax, if New Hanover creates a TDA <u>SL 2006-167, Sec. 8:</u> Modified distribution of tax; city tax is collected by county TDA and deposited into a |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|-------------|---------------|--|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| | | | | | | | convention center account that is remitted quarterly to City of Wilmington |
| Wilson County SL 1987-484 SL 1987-901 SL 1987-912 SL 2007-527 , Sec. 21(t) ⁱ SL 2009-297 SL 2016-65 | | 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>SL 1987-484:</u> Authorized 3% tax <u>SL 1987-901 and 912:</u> Made technical changes to SL 1987-484 <u>SL 2007-527, Sec. 21(t):</u> <i>See Endnote i</i> <u>SL 2009-297:</u> Modified composition of TDA and conformed act to uniform administrative provisions and guidelines, except that expenditures of TDA require agreement by City Council* <u>SL 2016-65:</u> Authorized additional 3% tax |
| Wrightsville Beach, Town SL 2002-138 | 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 SL 2007-340 , Sec. 2 SL 2017-202, Part VII | | 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 |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|--|---------|---------------|---|----------------|--------------------------|---|--|
| | | | | | Y | N | |
| | | | | | | | 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 SL 2007-340 , Sec. 7 | 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 SL 1987-140 SL 2007-527 , Sec. 21(D) ⁱ SL 2023-144 , Part X. | | 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(D):</u> <i>See Endnote i</i> <u>SL 2023-144:</u> Authorized additional 3% tax and conformed act to uniform administrative provisions and guidelines |
| Yanceyville, Town of SL 2007-224 , 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 |

| JURISDICTION & SESSION LAWS | COUNTY | MAX. TAX RATE | HOW ALLOCATED | GOVERNING BODY | CONFORMITY TO GUIDELINES | | LEGISLATIVE HISTORY & NOTES |
|---|--------|---------------|---------------|----------------|--------------------------|---|---|
| | | | | | Y | N | |
| Yaupon Beach, Town of <i>(See: Oak Island)</i> SL 1991-820 SL 1997-364 , Sec. 13 SL 1999-66 | | | | | | | 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.

ⁱ 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.

ⁱⁱ 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. 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