

No. COA 22-699

FIRST JUDICIAL DISTRICT

NORTH CAROLINA COURT OF APPEALS

GERALD COSTANZO, et al.,

Plaintiffs-Appellants,

v.

CURRITUCK COUNTY, NORTH
CAROLINA, et al.,

Defendants-Appellees.

From Currituck County

**BRIEF OF *AMICI CURIAE* NORTH CAROLINA TRAVEL AND
TOURISM COALITION, NORTH CAROLINA RESTAURANT AND
LODGING ASSOCIATION, NORTH CAROLINA HOSPITALITY
ALLIANCE, AND NORTH CAROLINA VACATION RENTAL
MANAGERS ASSOCIATION**

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MANAGERS ASSOCIATION**

INTERESTS OF AMICI CURIAE¹

1. North Carolina Travel and Tourism Coalition

The North Carolina Travel and Tourism Coalition (NCTTC) is a non-profit trade association that includes as members local tourism authorities, businesses, all of North Carolina's top tier professional sports teams, industries, major North Carolina resorts, attractions, convention and visitor bureaus, and tourism-related groups and associations across North Carolina. Founded in 1991, the NCTTC has over thirty members. The members of the NCTTC include:

- Alamance County Visitors Bureau
- American Airlines
- Asheville Convention and Visitors Bureau
- Biltmore
- Carolina Hurricanes
- Cabarrus County Convention and Visitors Bureau
- Carolina Panthers
- Charlotte Hornets
- Charlotte Motor Speedway

¹ Pursuant to N.C. App. R. 28(i)(2), amici curiae state that no person or entity other than amici curiae, its members, or its counsel, directly or indirectly wrote this brief or contributed any money for its preparation.

- Charlotte Regional Visitors Authority
- Crystal Coast Tourism Authority
- Durham Convention and Visitors Bureau
- Greater Raleigh Convention and Visitors Bureau
- Greensboro Area Convention and Visitors Bureau
- The Omni Grove Park Inn Resort & Spa
- Heart of North Carolina Visitors Bureau
- Live Nation
- Nash County Travel & Tourism Council
- NC Hospitality Alliance
- North Carolina Restaurant and Lodging Association
- North Carolina Vacation Rental Managers Association
- Orange County Visitors Bureau
- Pinehurst Resort & Spa
- Rutherford County Tourism Development Authority
- Summit Hospitality Group, Ltd.
- Turnpike Properties, Inc.
- Visit Lake Norman
- Visit NC
- Visit Winston-Salem
- Wilmington and Beaches Convention and Visitors Bureau

The NCTTC and its individual members are committed to promoting policies that encourage the growth and development of North Carolina's travel, tourism and hospitality industry, which is essential to the economy in every county in North Carolina. NCTTC works with all interested parties to develop policies and goals for our State that impact the travel and tourism industry and advocates for the adoption of policies designed to improve North Carolina's economy through the travel and tourism industry.

2. North Carolina Restaurant and Lodging Association

The North Carolina Restaurant and Lodging Association (NCRLA) is a leading advocate for the hospitality and tourism industry in North Carolina. It supports its' members interests through legislative representation with the goal of protecting and maintaining tourism funding, taxation, alcohol beverage control, and workforce issues.

3. North Carolina Hospitality Alliance

The North Carolina Hospitality Alliance (NCHA) is a non-profit corporation that strives to improve North Carolina's quality of life by promoting and protecting travel and tourism at both the state and local level. Travel and tourism provides numerous benefits including jobs, tax

revenue, economic development opportunities, natural and cultural resources, and recreational opportunities. Our mission is to aid in the development of policy to ensure all our communities reap the benefits of having strong a travel and tourism industry.

4. North Carolina Vacation Rental Managers Association

The North Carolina Vacation Rental Managers Association (NCVRMA) is an association of management companies and their affiliates who specialize in vacation rental management across North Carolina.

INTEREST AND POSITION OF AMICI IN THIS APPEAL

The NCTTC, NCRLA, NCHA, and NCVRMA do not have a direct stake in this particular dispute. However, because of their extensive experience, knowledge, and commitment to the tourism industry in our State, they are concerned on behalf of their members, stakeholders, and the public about the potential implications of this case. Occupancy tax statutes are special taxes levied for a particular purpose—the support and development of tourism in a specific city or county. The decision of the Superior Court granting summary judgment contains no explanation for its decision, even though it appears there was evidence before the trial court that Currituck County is spending at least some portion of its occupancy tax revenues for

general services, which is not consistent with that county's occupancy tax legislation.

Moreover, while each city and county that has statutory authority to collect occupancy taxes does so under individual statutes that apply to their own jurisdiction, many of these statutes have similar language that derive from a set of carefully developed and longstanding Occupancy Tax Guidelines supported by NCTTC and used by the Finance Committee and the Occupancy Tax Subcommittee of the North Carolina General Assembly in reviewing and approving draft occupancy tax legislation. To the extent Currituck County seeks to argue that a tourism development authority can disregard the statutory limitations and conditions on its spending authority and transfer occupancy tax revenues into their general fund, that contention clearly is not correct under the law. Any decision in this appeal should be careful not to upset the hundreds of occupancy tax statutes that apply to other jurisdictions, where no one has ever argued that occupancy tax revenues may simply be transferred to a general fund for spending on general public services.

FACTS

The relevant facts of this matter are set forth in Plaintiff-Appellants' brief. It should be noted that amicus NCTTC submitted an affidavit to the trial court in this matter, which appears in the Record on Appeal. (R p. 175). This affidavit was submitted below by Appellants in support of their motion for partial summary judgment. NCTTC had no other involvement in this matter at the trial court and did not appear as an amicus or otherwise below.

ARGUMENT

I. Background of Occupancy Tax Legislation

NCTTC, through its members and paid advocates, has been actively involved since 1991 in advocating for legislation that invests occupancy tax proceeds in the beneficial use of growing the tourism economy in North Carolina. The occupancy tax is the only tax specifically targeting an industry where that industry is not opposed to the additional tax, as long as the proceeds of the tax are reinvested in tourism promotion or for tourism related expenditures.

NCTCC supports an established statement of public policy known as the "Occupancy Tax Guidelines" ("Guidelines") which set out a model for the effective use of occupancy tax proceeds. A copy of the Guidelines is attached

to this brief. (App. 1). The Guidelines are a published policy statement and are widely recognized in addressing legislation authorizing local occupancy taxes. Many of the principles contained in the Guidelines are similar to those that were established by the House Finance Committee in 1993, which are designed to make such legislation uniform across the state.

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, which adopted many of the Guideline tenets, provide uniformity in areas of levy, administration, collection, repeal, and penalties. Subsequently, the House Finance Committee established the Occupancy Tax Subcommittee, which regularly reviews occupancy tax legislation against these tenets and looks for the inclusion of certain uniform provisions within individual occupancy tax legislation.

NCTTC has worked closely with the Finance Committee and its Occupancy Tax Subcommittee and all members of the General Assembly, representing the views of the tourism industry on legislative matters involving occupancy tax issues. The Guidelines have provided a formative foundation of review for all occupancy tax legislation coming before the General

Assembly. As a result, all occupancy tax legislation is very carefully scrutinized and crafted with a deliberate intent in mind.

II. Guidelines for Occupancy Tax Legislation

The introduction of the Guidelines document sets forth much of same history related above. It further notes that the Occupancy Tax Subcommittee “looks for the inclusion of the following uniform provisions in the bills it considers”, which includes these provisions relevant to this appeal:

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, which may include beach renourishment. However, local governments in coastal counties may allocate up to 50% of occupancy tax proceeds for beach renourishment, 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. The terms “net proceeds”, “promote travel and tourism”, “tourism-related expenditures”, and “beach nourishment” are defined terms:

...

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

city/county by attracting tourists or business travelers to the city/county. The term includes tourism-related capital expenditures.

...

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 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.

(App. 1-2).

Each jurisdiction that has the authority to levy occupancy taxes does so pursuant to the local acts adopted specifically for that jurisdiction. The Legislature maintains a document tracking these statutes and to the extent to which they conform with the Guidelines. The document is cited by URL in the summary judgment materials in the Record on Appeal (R p. 151) and is also attached to this brief. (App. 3) (“Occupancy Tax Overview”, May 2022 update). As this 79-page document reveals, many of these authorizing statutes conform to the Guidelines in whole or in part.

III. Currituck’s statutes

Currituck’s statutory authorization to levy occupancy taxes, as revamped in 2004, brought it closer in line to the Guidelines, but only to a degree. 2004 N.C. Sess. Laws 95.

First, Currituck's statute requires it to spend only 1/3rd of its occupancy tax revenue to promote travel and tourism, while it may use 2/3rd of the funds for "tourism-related expenditures." This is the opposite of the split which the Guidelines promote. (Currituck's statute requires close reading of its original enactment and amendments, because its 6% total tax is split into two halves – the first 3% must go 100% to tourism-related expenditures, including beach renourishment. The second 3% requires 2/3rd of that half to be used to promote travel and tourism, and the rest for tourism-related expenditures. So Currituck's statute allows a 4% tourism-related expenditure / 2% promotion of travel and tourism split of the total revenue collected for occupancy taxes.)

Second, Currituck's statute also varies from the Guidelines in that one-half of its Tourism Development Authority ("TDA") does not consist of members currently active in the promotion of travel and tourism in the district, nor is one-third of the Authority's membership affiliated with organizations that collect occupancy taxes (*e.g.*, hotels). Instead, under the 2004 statute, the Currituck County Board of Commissioners is authorized to create a Currituck County Tourism Development Authority by resolution, but that body is composed of all the county commissioners as voting members, and the county's designated travel and tourism representative as a non-voting

member.² This setup appears to be unique to Currituck County. The Currituck TDA (though including all the County Commissioners) must have its own chair and terms of office for all members, and it is the TDA that “shall expend the net proceeds of the tax levied under this act for the purposes provided in Section 1 of this act.” 2004 N.C. Sess. Laws 95, § 3.

Despite these significant departures in Currituck’s TDA statute from the Guidelines, its definition of the term “promote travel and tourism” is identical to the Guidelines, and its definition of “tourism-related expenditures” is significantly the same.

As the below blackline paragraph shows, the Currituck definition of “tourism-related expenditures” substitutes the commissioners for the TDA (since their membership is identical), adds “recreational facilities” to the list of entities that may be targeted for increased use, and adds beach nourishment to the definition, which is consistent with the Guidelines’ position that beach nourishment can count as tourism-related expenditures (“TRE”) in coastal counties:

Tourism-related expenditures – Expenditures that, in the judgment of the *Currituck County Board of Commissioners* ~~Tourism Development~~

² Under Session Law 2008-54, when the County expanded to seven county commissioners, the TDA’s size was expanded as well. 2008 N.C. Sess. Laws 54.

Authority, are designed to increase the use of lodging facilities, meeting facilities, *recreational facilities*, and convention facilities in a ~~city~~/county by attracting tourists or business travelers to the ~~city~~/county. The term includes tourism-related capital expenditures *and beach nourishment*.

It is important to note that the definition of “tourism-related expenditures” in Currituck County, although not identical to other TDAs, is similar in its key language of defining that term to include expenditures “that are designed to *increase* the use” of lodging/meeting type facilities “*by attracting* tourists or business travelers” to the city or county. 2004 N.C. Sess. Laws 95, § 2 (emphasis added.)

The premise, apparently endorsed by Currituck County before the trial court, that the 2004 statutory amendments did not alter their authority under the 1987 statute, is without merit or support. The 2004 amendment is plainly intended to bring Currituck County more closely in-line with the Guidelines, including the definitions of “promote travel and tourism” and “tourism-related expenditures”.

While the trial court disposed of this matter on summary judgment, it is apparent that the record includes evidence that Currituck County transfers some of its occupancy tax revenue directly to its general fund. (Appellants Br. at 36.) Indeed, the affidavit submitted by the County from Commissioner

Bob White states that the Currituck TDA sends two-thirds of its occupancy tax revenue directly to the County's general fund. (R p. 195.) There is no evidence showing that the money is traceable after that point.

It is the view of amici curiae, based on their extensive experience in legislative matters involving occupancy tax use, that to the extent the County merely deposits occupancy tax revenue into its general fund for subsequent spending, doing so cannot either meet the legislative intent of Currituck's legislation, or that statute's specific language.

IV. Currituck's Prior Statute

Prior to the Currituck statute's 2004 amendment, its predecessor statute required that at least 75% of the net proceeds of the occupancy tax be used "only for *tourist* related purposes, including construction and maintenance of public facilities and buildings, garbage, refuse, and solid waste collection and disposal, *police protection and emergency services.*" 1987 N.C. Sess. Laws 209, § 1(e) (emphasis added). The remainder "shall be deposited in the Currituck County General Fund may be used for any lawful purpose."

The County's 1987 statutory language was typical of the early occupancy tax statutes, which allowed most local governments to use the proceeds to supplement general fund revenues. It was in the 1990s that the

General Assembly changed its policy on occupancy taxes. NCTCC presented credible data to the General Assembly indicating that the imposition of the occupancy tax in addition to the existing sales tax already imposed on lodging services increased lodging costs to such an extent that the taxes actually hurt the local tourism industry, unless the proceeds were invested to make the area more attractive to tourists and business travelers. This is what resulted in the adoption of principles requiring the use of occupancy proceeds in the promotion of tourism or tourism related expenditures.

The fact that the 2004 Currituck Statute is titled “TO . . . CHANGE THE PURPOSES FOR WHICH THE TAX MAY BE USED” should not be controversial or hard to interpret. The prior statute was being superseded and made to be in closer conformity to the Guidelines. The Guidelines do not contemplate the use of occupancy tax revenue for such general services as “police protection and emergency services” that had been permitted uses under the prior Currituck statute, and certainly do not contemplate occupancy tax revenues raised for “tourism-related expenditures” being transferred to Currituck’s general fund for subsequent spending.

Based on the information available to amici curiae, notwithstanding the 2004 amendment, it appears that Currituck has continued to use occupancy

tax proceeds to pay for the general services. Currituck County itself states that it spends “about 80% percent” of its occupancy-tax revenues on things such as “law enforcement, emergency medical services, fire protection, and beach lifeguards (costs that, collectively, are referred to as public safety spending) as well as for repairing and maintaining roads.” (R p. 192-93). Amici are not aware of any other local government that has used occupancy tax proceeds in this manner when subject to a statute using similar language.

The idea that spending on general public services is permitted under Currituck’s 2004 statute as a matter of course is completely contrary to the background and history related above. In Currituck’s case, its TRE expenditures must be “designed to increase the use of lodging facilities, meeting facilities, recreational facilities, and convention facilities in a county by attracting tourists or business travelers to the county. The term includes tourism-related capital expenditures and beach nourishment.”

The general services provided by local government are no doubt a key component of local government—but they are not tourism-related expenditures. The 2004 amendment shifted the focus of the uses of proceeds away from general governmental services and directed the use of proceeds that fostered *tourism* by requiring the use of occupancy tax proceeds **for**

purposes “**designed to increase the use**” of County lodging and recreational facilities. (emphases added).

Thus, because there is evidence in the record that Currituck County is spending at least some of its occupancy tax revenues for purposes not permitted by its statute, amici submit that the trial court appears to have erred in entering summary judgment in this matter. The trial court’s order does not state a basis on which it is entering summary judgment, but it certainly would be incorrect to suggest Currituck County may spend occupancy tax revenues for purposes outside its statutes.

V. Any Decision in This Appeal Should Not Affect Other TDA Statutes

Any suggestion by Currituck County that a tourism development authority can disregard the limitations and conditions on its spending authority and transfer occupancy tax revenues into their general fund and any suggestion that the County has limitless “discretion” to do so, is clearly not correct under the law. But any decision in this appeal should also be careful not to upset the hundreds of existing occupancy tax statutes that apply to other jurisdictions, not one of which has been interpreting its statute to allow occupancy tax revenues simply to be transferred to a general fund for spending on general public services.

The definitions of “promote travel and tourism” and “tourism-related expenditures” in Currituck’s statute are substantially similar to hundreds of other local statutes. Currituck’s attempt in the trial court to justify its expenditures of funds by claiming its 2004 statute made no change in how it could spend funds under its 1987 statute is simply wrong. Adoption of Currituck’s argument by this Court could upset the years of careful work of the General Assembly and stakeholders committed to the success of the tourism industry in North Carolina. Amici curiae therefore ask the Court to be mindful that any decision regarding the specific factual record in this case should be crafted to deal with the case at hand, and not inadvertently create confusion.

CONCLUSION

Amici curiae submit that it appears from the factual record in this matter that summary judgment was incorrectly entered. Amici also submit that, in any event, any decision in this appeal should be careful not to inadvertently and negatively impact the many other occupancy tax statutes in this state.

This the 31st day of October, 2022.

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CERTIFICATE OF COMPLIANCE

Pursuant to Rule 28(j) of the Rules of Appellate Procedure, counsel for amici certifies that this brief contains less than 3,750 words (excluding the cover, caption, index, table of authorities, signature block, certificate of service, and this certificate of compliance) as reported by the word-processing software.

This the 31st day of October, 2022.

/s/ J. Mitchell Armbruster

J. Mitchell Armbruster

CERTIFICATE OF SERVICE

I hereby certify that on this day, I filed the foregoing Brief of Amici Curiae with the Clerk of Court. The following counsel of record were served with a copy via E-Mail and via Mail, postage prepaid:

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This the 31st day of October, 2012.

By: /s/ J. Mitchell Armbruster
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GUIDELINES FOR OCCUPANCY TAX LEGISLATION

Since 1983, the General Assembly has authorized many units of local government to levy a room occupancy tax. In several instances, the General Assembly has authorized both a county and a city within that county to impose an occupancy tax. The rate of tax, the use of the tax proceeds, the administration of the tax, and the body with the authority to determine how the tax proceeds will be spent vary considerably.

Over the past several years, there has been a greater effort to make the occupancy taxes uniform. 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.

The North Carolina Travel and Tourism Coalition (NCTTC) has a policy statement for legislation authorizing local occupancy taxes. Many of the principles contained in its statement are similar to the ones established by the House Finance Committee in 1993. Subsequently, the House Finance Committee established the Occupancy Tax Subcommittee, which regularly reviews occupancy tax legislation and looks for the inclusion of the following uniform provisions in the 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, which may include beach nourishment. However, local governments in coastal counties may 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.¹
- ◆ **Definitions** The terms "net proceeds", "promote travel and tourism", "tourism-related expenditures", and "beach nourishment" are defined terms:
 - **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 city/county by

¹In May 2013, the North Carolina Travel and Tourism Coalition passed a resolution supporting a modification to the Occupancy Tax Guidelines 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.

attracting tourists or business travelers to the city/county. The term includes tourism-related capital expenditures.

- **Beach Nourishment**² – 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 nonhardening 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.³

- ◆ **Costs of Collection** – The taxing authority may retain from the revenues its actual costs of collection, not to exceed 3% of the first \$500,000 collected each year plus 1% of the remainder collected each year.

- ◆ **Conformity with Other Local Occupancy Taxes** – In 2008, the NCTTC formally revised its policy position with regard to occupancy taxes to include a statement that if a city seeks to impose a new occupancy tax or increase its existing tax on lodging facilities in a county that also has an existing occupancy tax, the county occupancy tax must conform to the guidelines in order for the Coalition to support the proposed municipal tax. During the 2009 Regular Session, the House Finance Chairs⁴ considered the revised policy statement of the NCTTC but declined to amend the House Finance Committee's Guidelines for Occupancy Tax accordingly.

Research Division
NC General Assembly
Revised 9/3/13

²During the 2001 Regular Session, the Occupancy Tax Subcommittee of the House Finance Committee considered several bills authorizing the use occupancy tax proceeds for beach nourishment. Although “beach nourishment” was not among the uses contained in the uniform guidelines, the subcommittee nevertheless concluded that beach nourishment was an acceptable expansion of the occupancy tax use provisions. In doing so, the subcommittee drafted this uniform definition of beach nourishment for use in occupancy tax legislation.

³ In March 2005, the House Finance chairs decided to change the percentage of members that must be currently active in the promotion of travel and tourism from ¾ to ½. The House Finance chairs in 2005-06 were: Representatives Alexander, Gibson, Howard, Luebke, McComas, and Wainwright.

⁴ During the 2009-2010 Session, the House Finance chairs were: Representatives Luebke, Wainwright, Weiss, and Gibson.

OCCUPANCY TAX OVERVIEW
Updated as of May 2022

JURISDICTION & SESSION LAW	DATE LEGISLATIVELY ENACTED	AMOUNT OF TAX	HOW ALLOCATED	GOVERNING BODY	NOTES
Ahoskie, Town of SL 2006-164 SL 2008-45	7/26/06 7/03/08	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures in the area.	Town of Ahoskie TDA	Conforms to uniform guidelines. SL 2006-164: Up to 3% OT SL 2008-45: Clarifies that the Town may use OT proceeds to promote travel and tourism in the area.
Alamance County SL 1987-950 SL 2007-527 , Sec. 21(y) SL 2013-414 , ⁱ Sec. 60(o)	6/24/88 8/31/07 8/23/13	3%	<p><u>2/3 to the TDA</u> to further the development of travel, tourism, and conventions in the county through State, national, and international advertising and promotion.</p> <p><u>1/3 to county</u> 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.</p>	Alamance Co TDA	SL 1987-950: Authorizes 3% OT SL 2007-527, Sec 21(y) Conforms due date for local occupancy taxes & returns to due date for sales and use tax

<p>Albemarle, City of SL 1991-915 <i>Repealed</i> SL 2001-434, Part IV</p>	<p>7/10/92 10/11/01</p>				<p>Authority to levy tax repealed by SL 2001-434, Part IV</p>
<p>Alleghany County SL 1991-162 SL 2004-106 SL 2011-170, Part I SL 2013-414,ⁱ Sec. 60(q)</p>	<p>5/29/91 7/16/04 6/17/11 8/23/13</p>	<p>6%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Alleghany Co Chamber of Commerce until levy of additional 3% OT, then TDA</p>	<p>Conforms to uniform guidelines. SL 1991-162: Authorizes 3% OT SL 2004-106: Modifies distribution and use of tax proceeds Conforms Alleghany Co OT to uniform statutory provisions in § 153A-155; <u>exception</u>: net proceeds of tax will be distributed to the Alleghany Co Chamber of Commerce, which will act as its TDA When annual net proceeds of OT <u>exceed</u> \$100,000, County Commissioners must adopt a resolution creating a county TDA (current OT collection @ \$28,000) SL 2011-170, Part I: Additional 3% OT Requires Alleghany Co to establish a TDA upon levy of tax</p>
<p>Anson County SL 2001-434, Part II. SL 2010-78</p>	<p>10/11/01 7/09/10</p>	<p>6%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Anson TDA</p>	<p>Conforms to uniform guidelines. SL 2001-434, Part II:</p>

					Up to 3% OT SL 2010-78: Additional up to 3%
Ashe County SL 1991-163 SL 2007-527 , Sec. 21(dd)	5/29/91 8/31/07	3%	1/3 to Ashe County Chamber of Commerce only for travel and tourism 2/3 to Ashe County general fund for any public purpose.	Ashe County	SL 1991-163: Authorizes 3% OT SL 2007-527, s. 21 (dd) Conforms due date for occupancy taxes & returns to due date for sales and use tax
Averasboro Township (in Harnett County) SL 1987-142 SL 2001-439 , Part XII SL 2014-83	5/05/87 10/15/01 7/25/14	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Averasboro Township TDA	SL 1987-142: Not to exceed 3% SL 2001-439, Part XII Additional 3% OT & requires Averasboro Township to establish a TDA upon levy of the additional 3% OT. SL 2014-83: Makes changes to the composition, meeting requirements, and authority of the Averasboro Township TDA (the Authority), bringing the TDA in line with the Occupancy Tax Guidelines. Applies to the distribution of the net proceeds of the OT on or after the earlier of October 1, 2014, or

					the date specified in a resolution adopted in accordance with this act.
Avery County SL 1993-472 <i>Repealed</i> SL 1997-410 , Sec. 4 & 5 <i>Repealed</i> SL 2001-439 , Part XVI.	7/23/93 8/19/97 10/15/01				SL 2001-439, Part XVI Avery Co authority to levy tax repealed
Bald Head Island, Village SL 1991-664 SL 1993-617 SL 1997-364	7/12/91 7/01/94 8/06/97	Not to exceed 6%*	To promote tourism in the village and for tourism-related expenditures. Tourism-related expenditures include criminal justice system, fire protection, public ties & utilities, health facilities, solid waste & sewage treatment, control & repair of water-front erosion. The funds may <u>not</u> 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	SL 1991-664: Up to 3% OT SL 1993-617: Additional up to 3% SL 1997-364: Conforms Bald Head Island OT to uniform statutory provisions in § 160A-215 * exempt from county tax rate
Banner Elk, Town of SL 1989-318 SL 1993-428 SL 2000-103 , Sec. 9 SL 2002-94 , Sec. 3	6/14/89 7/22/93 7/11/00 8/28/02	6%	<u>Effective 10/1/00 – 10/1/10</u> : At least 1/3 to promote travel and tourism and 2/3 for tourism-related expenditures, which includes capital expenditures and expenditures required to make the downtown tourist area and nearby green areas more accessible, attractive, and usable to pedestrian tourists. <u>Effective 10/1/10</u> : 2/3 to promote travel and tourism, and 1/3 for tourism related expenditures and deletes capital expenditures and	Banner Elk TDA	SL 1989-318: Authorized 3% OT SL 1993-428: Modifies sections 2, 4, and 5 of SL 1989-318. SL 2000-103: Made most provisions uniform, including establishing TDA. SL 2002-94, Sec. 3:

			expenditures required to make the downtown tourist area and nearby green areas more accessible, attractive, and usable to pedestrian tourists from definition of “tourism-related expenditures”		Additional 3% OT
Beech Mountain, Town of SL 1987-376 SL 2001-434 , Part V SL 2001-439 , Part XV SL 2002-94 . Sec. 2	6/16/87 10/11/01 ¹ 10/15/01 8/28/02	6%	<u>SL 2001-434:</u> The TDA must segregate the funds into 3 separate accounts: Watauga Proceeds Account Avery Proceeds Account District W Proceeds Account <u>Watauga County</u> Watauga Proceeds Account. <u>For the 1st 7 years:</u> The TDA must use 1/3 of the funds in this account to promote travel and tourism and the remainder for tourism-related expenditures. <u>After 7 years:</u> 2/3 shall be used to promote travel and tourism and 1/3 for tourism-related expenditures. <u>Avery County</u> Avery Proceeds Account The TDA shall use at least 2/3 of the funds in this account to promote travel and tourism in Beech Mountain and the remainder for tourism-related expenditures. <u>Beech Mountain District W</u>	Beech Mountain TDA	SL 1987-376: Authorizes the Town of Beech Mountain to levy a 3% room OT SL 2001-434: Changes the purposes for which Beech Mtn may use its OT and makes other admin changes to its authority. SL 2001-439: Authorizes the towns in Avery County to levy a 3% room OT. Conforms Beech Mtn OT to provisions in § 160A-215 SL 2002-94: Additional 3% OT for Town of Beech Mtn Beech Mtn may not levy the additional 3% authorized by SL 2002-94 if Beech Mtn District W is levying an occupancy tax.

¹ SL 2001-434 (HB 685): The Parts of the act regarding Beech Mountain and the new taxing district became effective the first day of the fourth month following October 11, 2001. The remainder of the act became effective October 11, 2001.

			District W Account		
Beech Mountain Dist W SL 2001-434 , Part VII.	10/11/01 ²	Up to 3%	<p><u>1st 7 years:</u> At least 1/3 to promote travel and tourism in District W; remainder for tourism-related expenditures.</p> <p><u>After 7 years:</u> At least 2/3 to promote travel and tourism in District W; remainder for tourism-related expenditures.</p>	Beech Mountain TDA.	SL 2001-434, Part VII: Creates a new taxing district consisting of that part of the Town of Beech Mountain that is located in Watauga County.
Belmont, City of SL 2005-220	7/26/05	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Belmont TDA	Conforms to uniform guidelines. SL 2005-220: Authorizes up to 3%
Benson, Town of SL 2006-120	7/17/06	Up to 2%	At least 2/3 to promote travel and tourism in Benson; remainder for tourism-related expenditures in Benson.	Johnston County TDA	Total amount levied in Benson would be 5% when combined with the Johnston County rate of 3%.
Bermuda Run, Town of SL 2010-78	7/09/10	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Bermuda Run TDA	Conforms to uniform guidelines.
Blowing Rock, Town of SL 1987-171 SL 2003-281	5/11/87 6/30/03	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Blowing Rock TDA	Conforms to uniform guidelines. SL 1987-171: Authorizes 3% OT SL 2003-281: Additional 3% OT

² SL 2001-434 (HB 685): The Parts of the act regarding Beech Mountain and the new taxing district became effective the first day of the fourth month following October 11, 2001. The remainder of the act became effective October 11, 2001.

<p>Boiling Springs, Town of SL 2006-148</p>	<p>7/20/06</p>	<p>Up to 3%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Boiling Springs TDA</p>	<p>Conforms to uniform guidelines.</p>
<p>Boone, Town of SL 1987-170 SL 1998-35 SL 2007-527, Sec. 21(o) SL 2009-291</p>	<p>5/11/87 7/13/98 8/31/07 7/13/09</p>	<p>6%</p>	<p>At least 2/3 to promote tourism; remainder for tourism-related expenditures recommended by the Boone Town Council and approved by the Authority</p>	<p>Boone TDA</p>	<p>Conforms to uniform guidelines, but includes additional language as recommended by Town Council.</p> <p>SL 1987-170: Authorizes 3% OT</p> <p>SL 1998-35: Modifies Boone TDA</p> <p>SL 2007-527, s. 21 (o) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p> <p>SL 2009-291: Additional 3% OT Admin changes</p>
<p>Brunswick County SL 1997-364</p>	<p>8/06/97</p>	<p>1%</p>	<p>Promote travel and tourism.</p>	<p>Brunswick TDA</p>	<p>SL 1997-364: Authorizes 1% OT TDA may use no more than 10% for administrative expenses, including salary & benefits</p>

<p>Buncombe County SL 1983-908, Part VI SL 1985-942 SL 2001-162 SL 2013-414,ⁱ Sec. 60(a) SL 2015-128 SL 2020-3</p>	<p>7/21/83 7/08/86 6/04/01 8/23/13 6/29/15 5/4/20</p>	<p>6%</p>	<p><u>¾ used only</u> to further the development of travel, tourism, and conventions in the county through State, national, and international advertising and promotion</p> <p><u>¼ remitted</u> to Tourism Product Development Fund to provide financial assistance for major tourism projects in order to significantly increase patronage of lodging facilities in Buncombe County</p>	<p>Buncombe Co TDA</p>	<p>SL 1983-908: Authorizes 2% OT</p> <p>SL 1985-942: Additional 1% OT</p> <p>SL 2001-162: 2nd additional 1%OT</p> <p>Conforms Buncombe County OT provisions to uniform statutory provisions in § 153A-155</p> <p>SL 2015-128: Additional 2% OT Modifies TDA Board</p> <p>SL 2020-3: Authorizes TDA to use occupancy tax proceeds in its TPD Fund to provide grants to tourism businesses affected by Covid-19.</p>
<p>Burgaw, Town of SL 2006-167 SL 2013-38</p>	<p>7/17/06 5/01/13</p>	<p>Up to 3%</p>	<p>At least 2/3 to promote tourism; remainder for tourism-related expenditures.</p>	<p>Burgaw TDA</p>	<p>Conforms to uniform guidelines.</p> <p>SL 2013-38: Amends Sec. 2(a) of SL 2006-167 to require the Burgaw TDA be individuals who are affiliated with businesses that collect the tax in the town and at least ½ (was ¾) of the members must be</p>

					individuals who are currently active in the promotion of travel and tourism in the town.
<p>Burke County</p> <p>SL 1989-422</p> <p>SL 1995-143</p> <p>SL 2007-265</p>	<p>6/23/89</p> <p>6/01/95</p> <p>7/26/07</p>	6%	<p><u>First 3%:</u> At least 2/3 must be used to promote travel and tourism in Burke, and the remainder must be used for tourism-related expenditures in Burke County.</p> <p><u>Remainder:</u> TDA must divide the remaining net proceeds into 3 separate amounts & accounts as follows:</p> <p>45% to Morganton Account</p> <p>30% to Burke Co Account</p> <p>25% to Valdese Account</p>	Burke Co TDA	<p>SL 1989-422: Authorizes 3% OT</p> <p>SL 1995-143 Specifies how OT proceeds shall be divided</p> <p>SL 2007-265: Additional 3% OT</p>
<p>Cabarrus County</p> <p>SL 1989-658</p> <p>SL 2001-439, Part XVII.</p> <p>SL 2010-79</p>	<p>7/19/89</p> <p>10/15/01</p> <p>07/09/10</p>	Not < 3%, nor > 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	<p>SL 1989-658: Authorizes tax of not less than 3% nor more than 5%</p> <p>SL 2001-439, XVII: Authorizes tax of not less than 3% nor more than 6%</p> <p>SL 2010-79: Expands membership of Cabarrus County Tourism Authority from 9 to 12. Also modifies membership by requiring the appt. of at least 4 hoteliers and at least 2 persons active in the promo-</p>

					tion of tourism in the county. Also provides for the filling of vacancies in the membership of the Authority.
Caldwell County SL 1987-472 SL 2007-527 , Sec. 21(s)	6/25/87 8/31/07	3%	15% of funds: For administrative expenses related to promoting tourism and industrial growth. Remainder: 50% to promote travel and tourism and sponsor tourist-oriented events; 50% to promote industrial and economic growth.	Caldwell County Chamber of Commerce	SL 1987-472: Tax does not apply to Caldwell Co portion of Blowing Rock. 3% merchant discount. SL 2007-527, s. 21(s) Conforms due date for occupancy taxes & returns to due date for sales and use tax
Camden County SL 2004-120	7/17/04	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Camden TDA	SL 2004-120: Conforms to uniform guidelines. No lodging facilities in Camden County as of date of enactment.
Carolina Beach, Town of SL 2002-138	10/03/02	Up to 3%	50% to promote travel and tourism; 50% for tourism-related expenditures New Hanover Co collects & administers tax on behalf of tn	Cape Fear Coast Convention and Visitors Bureau (set up as a TDA)	SL 2002-138: Authorizes up to 3% OT
Carrboro, Town of SL 2001-439 , Part XIV	10/15/01	Up to 3%	2/3 to promote travel and tourism; 1/3 for tourism-related expenditures.	Carrboro TDA	SL 2001-439, Part XIV: Authorizes up to 3% OT. Conforms to uniform guidelines

<p>Carteret County SL 1987-375 <i>Repealed.</i> SL 1989-171 <i>Repealed.</i> 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,ⁱ Sec. 60(f)</p>	<p>6/16/87 5/31/89 8/20/01 6/28/05 8/24/05 6/27/07 8/30/07 6/27/13 8/23/13</p>	<p>5%</p> <p><u>7/1/2010:</u> Addl. 1%, if certain conditions are met (See <i>Notes</i>); otherwise, the rate remains 5%</p>	<p><u>Currently:</u> 50% to the TDA and used to promote travel and tourism. 50% retained by county and used for beach nourishment.</p> <p><u>Effective July 1, 2010:</u> <i>If levying 6% (See Notes):</i> 50% to TDA to promote travel and tourism. 33% to county for beach nourishment 17% for convention center financing.</p> <p><i>If levying 5% (See Notes):</i> 60% to TDA to promote travel and tourism 40% to county for beach nourishment.</p>	<p>Funds to promote travel & tourism administered by Carteret Co TDA</p> <p><u>Remaining funds</u> administered by Board of Commissioners.</p>	<p>The county is authorized to levy additional. 1% tax, effective July 1, 2010, if:</p> <p>(1) a development plan for the construction of a convention center has been approved by June 30, 2010, and</p> <p>(2) there is a signed contract for construction to begin no later than July 1, 2011.</p> <p>Additional 1% will be repealed when it generates \$10 million or construction of the convention center has not begun by July 1, 2011.</p> <p>The TDA's administrative expenses are limited to 10% and may not include operating visitors' centers.</p> <p>The Board shall establish the Carteret County Beach Commission to advise them on strategies for beach nourishment.</p> <p>In 2003, the Bd of County Commissioners voted to rescind the occupancy tax. It was reinstated effective July 1, 2004.</p> <p>SL 2013-223: Modifies authority to levy an additional 1% OT and the distribution of the OT.</p>
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Cary, Town of SL 1989-874 , <i>Repealed</i> SL 1991-594	7/09/90 7/08/91	3%	50% up to \$100,000 for tourism promotion; balance to general fund for “visitor- related” programs and activities.	Town officials & new tourism commission	Annual budget approval & quarterly reports to Tn Council. 1% merchant discount. Authority repealed by SL 1991-594 . See end notes.
Caswell Beach, Town of SL 1991-664 SL 1997-364	7/12/91 8/06/97	Not to exceed 5%	<u>First 3%</u> for tourism-related expenditures. <u>Additional 2%</u> only for beach nourishment and protection.	Town Council	Tourism-related expenditures include criminal justice system, fire protection, public facilities & utilities, health facilities, solid waste & sewage treatment control & repair of waterfront erosion.
Caswell County SL 2007-224	7/17/07	Up to 3%	At least 2/3 of the net proceeds to promote travel and tourism related expenditures.	Caswell Co TDA	Conforms to uniform guidelines.
Chapel Hill, Town of SL 1987-460 SL 2007-527 , Sec. 21(r)	6/23/87 8/31/07	No more than 3%	No less than 10% of revenues used to provide funding for visitor information services & support cultural events.	Town Council	SL 1987-460: Authorizes no more than 3% OT. Does not conform to OT guidelines. SL 2007-527, Sec 21(r) Conforms due date for local occupancy taxes & returns to due date for sales and use tax

<p>Chatham County SL 1993-642 SL 2007-318</p>	<p>7/01/94 7/30/07</p>	<p>Up to 6%</p>	<p>At least 2/3 of the net proceeds to promote travel and tourism related expenditures.</p>	<p>Chatham County TDA</p>	<p>Conforms to uniform guidelines. SL 1993-642: Up to 3% OT SL 2007-318: Additional 3%</p>
<p>Cherokee County SL 1983-1055 SL 2007-527, Sec. 21(e) SL 2008-33 SL 2009-445, Sec. 28</p>	<p>7/02/84 8/31/07 6/30/08 8/07/09</p>	<p>Up to 6%</p>	<p>At least 2/3 of the net proceeds to promote travel and tourism related expenditures.</p>	<p>Cherokee County TDA</p>	<p>Conforms to uniform guidelines. SL 1983-1055: Authorizes 3% OT SL 2007-527, s. 21(e): Conforms due date for local occupancy taxes & returns to due date for sales and use tax SL 2008-33: Additional 3% OT Admin changes SL 2009-445, Sec. 28: Conforms Cherokee Co OT to provisions in § 153A-155</p>
<p>Chowan County SL 1989-174 SL 2006-129</p>	<p>5/31/89 7/19/06</p>	<p>5%</p>	<p>At least 2/3 to promote tourism; remainder for tourism-related expenditures.</p>	<p>Chowan Co TDA</p>	<p>Conforms to uniform guidelines.</p>
<p>Clay County SL 1985-969 SL 1987-118 SL 1987-195 SL 2006-120, Part VII</p>	<p>7/11/86 5/01/87 5/15/87 7/17/06</p>	<p>3%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>County Commissioners until net proceeds of the tax exceed \$150,000, then the TDA</p>	<p>SL 1985-969: Authorizes 3% OT for certain counties: Graham Clay Jackson Durham</p>

					<p>Macon Polk Transylvania</p> <p>SL 1987-118: Authorizes TDA: Clay Graham Jackson Macon</p> <p>SL 1987-195: Amends SL 1985-969 to define net proceeds Clay Graham Jackson Macon</p> <p>SL 2006-120, Part VII: When OT annual net proceeds exceed \$150,000, Co. Bd. of Commissioners must establish TDA to administer proceeds. Conforms Clay Co OT to uniform provi- sions in § 153A-155</p>
<p>Cleveland County SL 1989-173 SL 2007-527, Sec. 21(aa)</p>	<p>5/31/89 8/31/07</p>	<p>3%</p>	<p>Any public purpose.</p>	<p>County Commissioners</p>	<p>SL 1989-173: Authorizes 3% OT 3% merchant discount</p> <p>SL 2007-527, s. 21 (aa) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>

<p>Columbus County SL 1995-530 SL 1995-540, PART I <i>Repealed</i> SL 2007-527, Sec. 21(nn)</p>	<p>7/29/95 <i>Repealed</i> 7/28/95 8/31/07</p>	<p>Up to 3%</p>	<p>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.</p>	<p>Columbus Co Tourism Board</p>	<p>SL 1995-530: Authorized 3% OT Merchant Discount: Equal to the discount the State allows for State sales & use tax. SL 1995-540, Part I: <i>Repealed</i> effective 7/28/95 due to enactment of SB 364 as SL 1995-530. SL 2007-527, s. 21(nn) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>
<p>Columbus, Town of SL 1991-632</p>	<p>7/11/1991</p>	<p>Up to 3%</p>	<p>50% to travel and tourism 50% for any public purpose</p>	<p>Town Council of Columbus</p>	<p>SL 1991-632: Up to 3% OT</p>
<p>Conover, City of SL 1985-929, Sec. 1 SL 1987-172 SL 1987-319 SL 2007-527, Sec. 21(j), SL 2009-169, Sec. 3.(d) SL 2009-445, Sec. 29</p>	<p>7/8/86 5/11/87 6/08/87 8/31/07 6/25/09 8/07/09</p>	<p>Not < 3% nor > 6% Must be by joint resolution with City of Hickory</p>	<p>Through 12/31/2019: 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; remainder to promote travel and tourism. After December 31, 2019: The Authority must use at least 2/3 to promote travel and tourism; remainder for</p>	<p>Hickory-Conover TDA</p>	<p>SL 2007-527, s.21 (j) Conforms due date for local occupancy taxes & returns to due date for sales and use tax SL 2009-169, Sec. 3.(d) Additional 1% OT Debt issued for these improvements, secured by OT proceeds, must mature on or before December 31, 2019</p>

			tourism-related expenditures.		
Cooleemee, Town of SL 2010-78	7/09/2010	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Cooleemee TDA	Conforms to uniform guidelines.
Cornelius, Town of					See Mecklenburg; SL 2001-402 Provides for additional distribution of the Mecklenburg OT among the following Mecklenburg County towns: Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville
Cramerton, Town of SL 2009-429	8/06/09	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Cramerton TDA	Conforms to uniform guidelines.
Craven County SL 1983-980 SL 1985-710 SL 1995-721 SL 1996-20 SL 1999-286 SL 2013-414 , ⁱ Sec. 60(c)	6/24/84 7/11/85 6/21/96 8/03/96 7/13/99 8/23/13	6%	Promote travel and tourism. Salaries, benefits, and expenses of Visitor Information Center, other expenses that encourage travel & tourism. 35% of net proceeds in excess of \$100,000 of first 3% and the additional 3% remitted to the Room Tax Trust Fund for construction of a convention facility in New Bern and a tourist center in Havelock.	Craven Co TDA	SL 1983-980: Authorizes 3% OT SL 1985-710: Changes membership of Craven Co TDA SL 1995-721: Additional 3% OT SL 1999-286: Made levy, admin and penalty provisions uniform.
Crossnore, Town of SL 2001-439 , Part XVI. SL 2002-94	10/15/01 8/28/02	Up to 6%	2/3 to promote travel and tourism; 1/3 for tourism-related expenditures	Tourism Development Authority	Conforms to uniform guidelines.
Cumberland County SL 1983-983	6/26/84	After	<u>The first 3%:</u>	For funds used to	SL 2015-61: Reduced

<p>SL 1991-27 SL 2001-484 SL 2015-61</p>	<p>4/01/91 12/6/01 6/10/15</p>	<p>1/1/02: 4% After 1/1/04: 5% After 1/1/05: 6%</p>	<p>50% for the benefit of the Cumberland Co Auditorium Commission to help finance major repairs, renovation, rehabilitation, or other capital improvements to its existing facilities and any new improvements.</p> <p>50% for advertising the auditorium and promoting travel and tourism.</p> <p><u>Additional Tax:</u> 50% remitted to the TDA to promote travel and tourism and for tourist-related expenditures</p> <p>50% remitted to the Arts Council of Fayetteville/ Cumberland County for arts festivals and other arts events that will draw tourists. The TDA and the Arts Council are encouraged to give favorable consideration to tourism-related expenditures of the Seniors Call to Action Team (SCAT) and the MLK, Jr. Committee.</p>	<p>promote travel and tourism: TDA</p> <p><u>Remaining funds</u> remitted directly to Auditorium Commission and the Arts Council.</p>	<p>the number of members serving on the Cumberland County Civic Center Commission.</p>
<p>Currituck County SL 1987-209 SL 1991-155 SL 1999-155 SL 2004-95 SL 2008-54 SL 2013-414,ⁱ Sec. 60(s)</p>	<p>5/18/87 5/29/91 6/07/99 7/13/04 7/03/08 8/23/13</p>	<p>Up to 6%</p>	<p><u>1st 3%:</u> 100% for tourism-related expenditures, including beach nourishment. <u>2nd 3%:</u> At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Currituck Co TDA</p>	<p>SL 1987-209: Authorized 3% OT</p> <p>SL 1991-155: Additional 1% OT to be used for Currituck Wildlife Museum</p> <p>SL 1999-155: Conforms Currituck</p>

					<p>Co occupancy taxes to uniform provisions in § 153A-155</p> <p>SL 2004-95: Authorizes increase in OT from 4% to 6% and use of 2/3 of the proceeds from the additional tax to promote tourism and 1/3 for tourism related expenditures.</p> <p>SL 2008-54 Increases membership of Currituck Co TDA from 6 to 8 members</p>
<p>Dallas, Town of SL 2007-317</p>	7/30/07	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Dallas TDA	Conforms to uniform guidelines.
<p>Dare County SL 1985-449 SL 1985-826, Sec. 13 SL 1991-177 SL 1991-906 SL 1995-17 SL 2001-347 SL 2001-394 SL 2001-439, Part VII. SL 2002-141 SL 2004-123 SL 2005-276 SL 2010-78, Sec. 7 SL 2013-414,ⁱ Sec. 60(t)</p>	<p>6/24/85 6/30/85 5/30/91 7/09/92 3/23/95 8/08/01 8/29/01 10/15/01 10/03/02 7/18/04 8/13/05 7/09/10 8/23/13</p>	6%	<p>First 3% - 68% is distributed to the municipalities in proportion to the amount of property taxes levied for the preceding fiscal year. The remaining 1/3 is retained by the county. The revenue distributed to the cities and retained by the county may be used only for tourist-related purposes.</p> <p>Additional 1% - Distributed monthly to the Dare Co. Tourism Board. Of this amount, 75% may be used for administration cost and to promote tourism; 25% may be</p>	City and county officials. Dare County Tourism Board	

			used for services and programs needed due to impact of tourism. Additional 2% - Retained by county for beach nourishment.		
Davidson, Town of					See Mecklenburg: SL 2001-402 Provides for additional distribution of the Mecklenburg OT among the following Mecklenburg County towns: Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville
Davie County SL 1989-928 SL 1998-14	7/16/90 6/23/98	3%	At least 50% for travel promotion and capital projects related to tourism; balance to general fund.	County officials	3% merchant discount.
Dobson, Town of SL 2006-118	7/13/06	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Dobson TDA	Conforms to uniform guidelines.
Duck, Town of SL 2001-394 Article IX, Sections 4, 5	8/29/01		Dare County shall distribute 35% of the net proceeds of the tax among the incorporated towns in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.	Town officials	See also Dare County

<p>Duplin County SL 1987-317 SL 2005-53</p>	<p>6/08/87 5/18/05</p>	<p>Up to 6%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>County officials, until net proceeds reach \$200,000, then the TDA</p>	<p>No TDA required until net annual proceeds of the tax reach \$200,000.</p>
<p>Durham County SL 1985-969, Sec. 2, 3 SL 1991-665 SL 2001-480, Part II SL 2002-36 SL 2005-233 SL 2006-98</p>	<p>7/11/86 7/13/91 12/05/01 7/24/02 7/28/05 7/11/06</p>	<p>6%</p>	<p>First 3% - Distributed between Durham County (57 ½%) & the City of Durham (42 ½%); used for any public purpose. Add'l. 2% - Remitted monthly to the Durham CVB and may be used only to promote travel and tourism. Add'l 1% - <u>During the first 24 months</u>, proceeds remitted to the TDA as follows: To Durham County, up to the first \$200,000 to fund the development of a Cultural Arts Master Plan TDA will use the next \$700,000 to promote travel, tourism, and conventions in the County. To City of Durham, the next \$248,000 to fund the design and engineering costs associated with the construction of a Performing Arts Theater. To Durham Co, the next \$400,000 for improvements to the Museum of Life and Science. To Durham Co, the next \$500,000 to be credited to an Arts Reserve Fund and used to implement the Cultural Arts Master Plan. Any additional proceeds in excess of \$2,048,000 to promote travel, tourism and conventions in Durham County. <u>After the first 24 months</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</p>	<p>Convention and Visitors Bureau (set up as a TDA)</p>	<p>SL 1985-969: Authorizes 3% OT for certain counties: Graham Clay Jackson Durham Macon Polk Transylvania</p> <p>SL 1991-665: Additional 2% OT</p> <p>SL 2001-480: Additional 1% OT</p> <p>Authority to levy additional 1% will be repealed if either (1) a financing plan for the Performing Arts Theater is not approved by the city and disapproved by the county within 64 months after the levy of the tax, or (2) if construction of Theater has not begun within 64 mo. after the tax levy.</p> <p>SL 2002-36 makes admin. changes only</p> <p>SL 2006-98 extended time for financing plan and construction start date</p>

			travel, tourism & conventions in County.		from 54 to 64 months after tax levy.
Eden, City of SL 2005-233	7/28/05	Up to 2%	Based upon recommendations from and in consultation with the Eden City Council, the Authority shall use at least 2/3 for tourism promotion and the remainder for tourism-related expenditures.	Rockingham County TDA (must be deposited into a separate Eden Account)	None of the proceeds may be used to promote travel and tourism or for tourism-related expenditures in areas within Rockingham County that are outside the City of Eden.
Edgecombe County SL 2013-255	7/09/13	Up to 6%	At least 2/3 to promote travel and tourism and the remainder for tourism related expenses.	Edgecombe Co TDA	Conforms to uniform guidelines. Mandates that at least 1/3 of TDA members be affiliated with businesses that collect tax in the town and at least 1/2 must be currently active in the town's travel and tourism promotion.
Elizabeth City, City of SL 1987-175 , Sec. 2 SL 2005-16 , Sec. 2	5/11/87 4/26/05	Up to 6%	<u>1st 3¢:</u> 50% for tourism promotion 25% for tourism-related expenditures recommended by the Elizabeth City City Council & approved by TDA 25% for tourism-related expenditures recommended by the Pasquotank County Board of Commissioners and approved by the TDA <u>Remainder to the TDA:</u>	Elizabeth City-Pasquotank County TDA (Elizabeth City Area Convention and Visitors Bureau to be established as joint city and county TDA)	<u>Subject to Pasquotank County as primary tax:</u> Elizabeth City lies partly in Camden Co. partly in Pasquotank. SL 1987-175: Authorizes Elizabeth City City Council to levy OT at a rate that does not exceed 3% when combined with the Pasquotank Co. OT rate, if any. SL 2005-16:

			At least 2/3 for tourism promotion; remainder for tourism-related expenditures.		Additional 3% to Elizabeth City, providing the combined rate with Pasquotank County does not exceed 6%
Elk Park, Town of SL 2001-439 , Part XVI. SL 2002-94	10/15/01 8/28/02	Up to 6%	2/3 to promote travel and tourism; 1/3 for tourism-related expenditures	Tourism Development Authority	Conforms to uniform guidelines
Elkin, Town of SL 2006-118	7/13/06	Up to 6%	At least 2/3 to promote tourism; remainder for tourism-related expenditures.	Elkin TDA	Conforms to uniform guidelines.
Fontana Dam, Town of SL 2012-107	6/28/12	Up to 3%	At least 2/3 to promote tourism (primarily marketing activity) in the city; remainder for tourism-related expenditures (may include tourism-related capital expenditures).	Fontana Dam TDA	Conforms to uniform guidelines.
Forsyth County SL 1983-908 , Part VII SL 1985-33 SL 1985-924 SL 1989-870 SL 1997-408 SL 2007-527 , Sec. 21 SL 2009-157 SL 2013-414 , ⁱ Sec. 60(b)	7/21/83 3/28/85 7/07/86 7/09/90 8/19/97 8/31/07 6/23/09 8/23/13	6%	1) 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. 2) 1/3 of the remaining proceeds to Forsyth TDA to further the development of travel, tourism and conventions. 3) 10% of the remaining proceeds divided among cities in county, other than Winston-Salem, in proportion to amount of tax proceeds collected in each city. Must use 2/3 to promote travel and tourism and 1/3 for travel expenses.	TDA; City officials; County officials.	Does not conform to uniform guidelines. SL 1983-908, Sec 24 Authorizes 2% OT SL 1985-33: Amends SL 1983-908, Sec 29(1), (2) Membership of TDA SL 1985-924: Amends SL 1985-908, Part VII, a/a/b SL 1983-33 Additional 1% OT in new Sec. 30.1 SL 1989-870: Amends SL 1985-908, Part VII, a/a/b

			4) 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>SL 1983-33, a/a/b SL 1985-924 Additional 3% OT in new Sec. 30.2</p> <p>SL 1997-408: Modifies formula for distribution of OT proceeds</p> <p>SL 2007-527, Sec 21 Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p> <p>SL 2009-157: Made administrative changes to the TDA, but did not change the rate or the manner in which the funds are distributed.</p> <p>Applies the uniform statutory administrative provisions found in § 153A-155 to the administration of the OT</p>
Franklin County SL 2005-233	7/28/05	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Franklin Co TDA	Conforms to uniform guidelines.
Franklin, Town of SL 2004-105	7/16/04	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Franklin TDA	Conforms to uniform guidelines.
Garner, Town of SL 1989-660, Repealed	7/19/89	Does not	50% of first \$100,000 to	Convention and	<u>Subject to Wake</u> County as primary tax.

SL 1991-594	<p>7/08/91</p>	<p>exceed 3%</p>	<p>Convention & Visitors Bureau, remainder for visitor-related programs and activities.</p>	<p>Visitors Bureau; Town officials</p>	<p>1% merchant discount. Authority repealed by SL 1991-594. See end notes</p>
<p>Gaston County SL 1987-618 SL 1991-49 SL 1995-172 SL 2007-527, Sec. 21(w)</p>	<p>7/15/87 4/23/91 6/05/95 8/31/07</p>	<p>No more than 3%</p>	<p>Economic development to promote travel and tourism including administrative expenses of the county's Travel & Tourism office.</p>	<p>Economic Development Commission</p>	<p>3% merchant discount SL 2007-527, s. 21(w) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>
<p>Gastonia, City of SL 2001-439, Part I.</p>	<p>10/15/01</p>	<p>Up to 3%</p>	<p>2/3 for tourism-related expenditures; 1/3 to promote travel and tourism</p>	<p>Gastonia TDA</p>	<p>Conforms to uniform guidelines</p>
<p>Goldsboro, City of SL 1991-555 SL 1997-447 SL 2013-414,ⁱ Sec. 60(l) <i>Original legislation repealed by SL 1991-555 only as to Goldsboro: SL 1985-929, Repealed SL 1987-172, Repealed SL 1987-319, Repealed</i></p>	<p>7/04/91 8/28/97 8/23/13</p>	<p>Not < 3% nor >5%</p>	<p>20% to Tourism Council to "develop tourism, support services, and tourist-related events, and any other appropriate activities to provide tourism related facilities and attractions Remaining 80% used by city to study feasibility of the construction of a civic center in Goldsboro. If center feasible, then the remaining 80% of net proceeds used to provide tourism-related facilities and attractions. Remaining 80% used by city to study feasibility of the construction of a civic center in Goldsboro. If center feasible, then the remaining 80% of net proceeds used to construct it. If not feasible, at present, then</p>	<p>Goldsboro Tourism Council and City Council</p>	<p>SL 1991-555 Amends: SL 1985-929 SL 1987-172 SL 1987-319 By repealing all references to the City of Goldsboro Authorizes: Not less than 3% OT Nor more than 5% OT SL 1997-447 Amends: SL 1991-555 Rewrites ss. 2-9 Applies the uniform statutory administrative provisions found in § 160A-215 to the administration of the</p>

			50% to tourism Council and 50% invested in a special interest bearing fund. If not feasible at all, then 100% of the net proceeds to Tourism Council.		OT
<p>Graham County</p> <p>SL 1985-969 SL 1987-118 SL 1987-195 SL 2007-527, Sec. 21(k) SL 2015-128</p>	<p>7/11/86 5/01/87 5/15/87 8/31/07 6/29/15</p>	Up to 3%	<p>2/3 for travel and tourism; remainder for other tourism-related expenditures.</p> <p>Mandates that at least 1/3 of TDA members be affiliated with businesses that collect the tax in the county and at least 1/2 must be currently active in promoting the county's travel and tourism.</p>	Graham Co TDA	<p>SL 1985-969: Authorizes 3% OT for certain counties: Graham Clay Jackson Durham Macon Polk Transylvania</p> <p>SL 1987-118: Authorizes Travel & Tourism Authorities for certain counties: Clay Graham Jackson Macon</p> <p>SL 2007-527, Sec 21(k) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>

					<p>SL 2015-128: Recodifies SL 1985-969, s. 1, only as it applies to Graham Co OT, as Sections 2 and 3 of this act.</p> <p>Authorizes up to 3%</p> <p>Conforms Graham County OT provisions to uniform statutory provisions in § 153A-155.</p> <p>Deletes Graham Co from the list of counties to which the provisions of the following Session Laws concerning occupancy taxes apply: SL 1985-969 SL 1987-118 SL 1987-195</p>
<p>Grandfather Village SL 2001-439, Part XVI. SL 2002-94</p>	<p>10/15/01 8/28/02</p>	<p>Up to 6%</p>	<p>2/3 to promote travel and tourism; 1/3 for tourism-related expenditures</p>	<p>City TDA</p>	<p>Conforms to uniform guidelines.</p>
<p>Granville County SL 1993-454 SL 2000-103 SL 2007-331 SL 2008-45</p>	<p>7/23/93 7/11/00 8/02/07 7/03/08</p>	<p>6%</p>	<p>Effective 10/1/00 – 10/1/07: At least 2/3 of net proceeds must be used for tourism-related expenditures, which may include: developing facilities for fishing tournaments, skiing tournaments, and boating events;</p>	<p>Granville County TDA</p>	<p>SL 1993-454: Authorized 5% Established maximum combined city/county rate at 6%</p> <p>SL 2000-103: Reduced maximum county OT rate from 5% to 3% <i>for 7 years.</i></p>

			<p>constructing facilities for festivals:</p> <p>constructing tournament grade multipurpose athletic facilities; and</p> <p>making other similar capital expenditures designed to attract tourist and business travelers.</p> <p>The remaining 1/3 of net proceeds must be used to promote travel and tourism in Granville County.</p> <p>Effective 10/1/07: <i>The rate may return to 5% and the Authority must use 2/3 of net proceeds to promote travel and tourism and the remaining 1/3 for tourism-related expenditures in Granville County.</i></p>		<p>Provided for a variation in the use of the tax revenue <i>for 7 years</i>.</p> <p>Established a Granville Co TDA.</p> <p>SL 2007-331: Additional 1% OT Extended sunset on current distribution formula for an additional 7 years.</p> <p>SL 2008-45: Amended TDA membership to provide representation for the Town of Butner.</p>
<p>Greensboro, City of</p> <p>SL 1991-22 SL 1995-380 SL 1999-302 SL 2013-414,ⁱ Sec. 60(p)</p>	<p>4/01/91 7/06/95 7/15/99 8/23/13</p>	<p>3%</p>	<p><u>Until retirement of debt to finance expansion of the War Memorial Coliseum Arena:</u></p> <p>20% to Greensboro/Guilford County TDA to promote travel and tourism and for tourism-related expenditures.</p> <p>80% to finance the Greensboro War Memorial Coliseum Arena, the renovation and expansion of the arena complex, and maintenance of the complex.</p> <p><u>Upon retirement of Coliseum debt:</u></p> <p>City of Greensboro must remit 25% of net proceeds to</p>	<p>City officials; Greensboro/ Guilford Co TDA</p>	<p>SL 1991-22: Authorizes 3%</p> <p>SL 1995-380: Authorizes City to use its share of OT proceeds for 2 add'l purposes: Financing the renovation and expansion of the Greensboro War Memorial Complex, and acquisition of property w/i the vicinity of the complex; and Maintenance of the complex.</p> <p>SL 1999-302: Modifies G'boro OT use</p>

			<p>TDA and the remainder (75%) only for activities and programs promoting and encouraging travel and tourism.</p> <p>SL 1999-302 allows, but does not require the City of Greensboro to remit up to \$200,000 of the net proceeds of the OT to the TDA for a marketing fund that may be used only for coliseum rent subsidies to attract large groups that commit to fill at least 5,000 room nights.</p>		<p>by permitting the City to remit up to \$200,000 to the city/county TDA for a marketing fund.</p> <p>Conforms G'boro OT to uniform provisions in § 160A-215.</p> <p>Does not conform Repeal of Tax provision with uniform repeal provision b/c current local act prohibits repeal of the tax until debt for renovation & expansion of Greensboro War Memorial Coliseum arena has been retired.</p>
<p>Grover, Town of SL 2011-170, Part III</p>	6/17/11	Up to 3%	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</p>	Grover TDA	<p>Conforms to uniform guidelines.</p> <p>SL 2011-170, Part III: Authorizes up to 3%</p> <p>Requires Town of Grover to establish a TDA upon levy of the 3% occupancy tax.</p>

<p>Guilford County SL 1983-988 SL 1989-39 SL 1991-93 SL 1995-540 SL 2007-527, Sec. 21(d) SL 2013-414,ⁱ Sec. 60(d)</p>	<p>6/26/84 4/04/89 5/21/91 7/29/95 8/31/07 8/23/13</p>	<p>3%</p>	<p><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 of the net proceeds allocated for activities and programs promoting and encouraging travel and tourism. Of the remaining 20%, the TDA to allocate \$170,000 each year for specific tourist-related events, including grant programs. The remaining portion of the 20% allocated to the City of Greensboro for convention and tourism capital events <u>City of High Point:</u> 85% of its share of the net proceeds allocated for activities and programs promoting travel and tourism. 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>Greensboro/ Guilford Co TDA</p>	<p>SL 1983-988: Authorizes 3% OT, with sunset 07-01-89. SL 1989-39: Repealed the sunset of the Guilford Co OT 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 TDA, from 9 to 13 SL 1991-93 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. SL 1995-540: Modified appointment of G'boro/High Point Tourism Dev. Officers SL 2007-527, Sec 21(d) Conforms due date for occupancy taxes & returns to due date for sales and use tax</p>
<p>Halifax County SL 1987-377 SL 1998-109 SL 2005-46, Part I SL 2006-164</p>	<p>6/16/87 8/19/98 5/17/05 7/26/06</p>	<p>5%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Halifax County TDA</p>	<p>Conforms to uniform guidelines. SL 1987-377: Authorized 3% OT</p>

					<p>SL 1998-109: Provides for election of TDA chair by majority vote of TDA members</p> <p>SL 2005-46, Part I: Additional 2% OT for Halifax County</p> <p>Authorized 1% OT for City of Roanoke Rapids</p> <p>Conformed the Authority to uniform guidelines</p> <p>SL 2006-164: Makes changes to the make-up of the TDA and to the reporting requirements. Also modernizes the language of the County's current authority.</p>
<p>Harnett County District H SL 2017-202, Part V (All of county exclusive of Averasboro Township)</p>	8/3/17	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Harnett County District H TDA	<ul style="list-style-type: none"> • Conforms to guidelines • See also <i>Averasboro Township</i>
<p>Haywood County SL 1983-908, Part V SL 1985-942, Sec. 2 SL 1987-48 SL 1995-540, Part II SL 2007-337</p>	<p>7/21/83 7/08/86 4/06/87 7/29/95 8/02/07</p>	4%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Haywood County TDA	<p>SL 1983-908, Part V: Authorized 2% OT</p> <p>SL 1985-942, Sec. 2: Additional 1% OT</p> <p>SL 1987-48: Limits to 15% the amount of OT revenue</p>

					<p>in Haywood Co that may be used for administrative expenses.</p> <p>SL 1995-540, Part II: Modifies the method of appointment of members of the Haywood Co TDA.</p> <p>SL 2007-337: Additional 1% OT and makes other admin changes.</p>
<p>Henderson County SL 1985-962, <i>Repealed</i> SL 1987-172 SL 1991-55 SL 2007-527, Sec. 21(p) SL 2012-144 SL 2013-61</p>	<p>7/10/86 5/11/87 4/25/91 8/31/07 7/03/12 6/04/13</p>	<p>6%</p>	<p>At least 2/3 of the net proceeds to promote travel and tourism in Henderson Co; remainder for tourism-related expenditures. SL 2012-144: <u>First 5%</u>: Remitted to TDA, with 2/3 for promoting travel & tourism and the remainder for tourism-related expenditures. <u>Additional 1%</u>: To be used for the maintenance, operation, renovation, and promotion of The Vagabond School of the Drama, Inc., including the Mainstage and the Playhouse Downtown locations. SL 2013-61: Provides that the total net OT proceeds (6%) would be distributed in accordance with OT guidelines: at least 2/3 for promotion of travel & tourism & the remainder for tourism-</p>	<p>Henderson Co TDA</p>	<p>SL 1985-962: Authorized 1% OT Repealed by SL 1987-172, Section 4.</p> <p>SL 1987-172 Authorized OT of no < 3% nor > 5%</p> <p>SL 1991-55: Increased penalties for violation of OT laws</p> <p>SL 2007-527, Sec 21(p) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p> <p>SL 2012-144: Additional 1% OT Conforms existing authority to uniform provisions in § 153A-155</p>

			related expenditures.		<p>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>SL 2013-61: Repeals requirement that the additional 1% OT be remitted to the Vagabond School of the Drama, Inc.</p> <p>Requires distribution of total net proceeds (6%) in accordance with OT guidelines: at least 2/3 for promotion of travel/tourism; remainder for tourism related expenditures.</p> <p>Makes a technical correction to Section 2(b) of SL 2012-144, correcting the name from Henderson TDA to Henderson County TDA.</p>
Hendersonville, City of SL 1985-929 , Repealed SL 1987-172	7/08/86 5/11/87				
Hertford County SL 1987-979 SL 2007-527 , Sec. 21(z)	6/27/88 8/31/07	Up to 3%	Any lawful purpose	Hertford County	SL 1987-979: Authorizes up to 3% 3% merchant discount

					SL 2007-527, Sec 21(z) Conforms due date for local occupancy taxes & returns to due date for sales and use tax
Hickory, City of SL 1985-929 , Sec. 1 SL 1987-319 SL 2007-527 , Sec. 21(j), SL 2009-169 , Sec. 1.(d) SL 2009-445 , Sec. 29	7/08/86 6/08/87 8/31/07 6/25/09 8/07/09	Not < 3% nor > 6% Must be by joint resolution with City of Conover	Through 12/31/2019: 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. After December 31, 2019: The Authority must use at least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Hickory-Conover TDA	SL 2007-527, Sec 21(j) Conforms due date for local occupancy taxes & returns to due date for sales and use tax SL 2009-169, Sec. 1.(d) Additional 1% OT Debt issued for these improvements, secured by occupancy tax proceeds, must mature on or before December 31, 2019.
High Point, City of SL 2001-11 (See also Guilford Co)	4/03/01	Up to 3%, plus 30% of OT proceeds levied by Guilford County	The 3% OT: only for furniture market promotion and visitor assistance as defined in the act The 30% received from Guilford County: 85% may be used to promote travel and tourism The remaining 15% may be used for specific tourist-related events and activities.	High Point City Council	SL 2001-11: Up to 3% OT Conforms to uniform statutory provisions in § 160A-215 Authorizes a furniture showroom privilege license tax to become effective no earlier than July 1 following its levy.
Hillsborough, Town of SL 2011-69	5/11/11	3%	At least 2/3 to promote travel and tourism; remainder for	Hillsborough TDA	Conforms to uniform guidelines.

			tourism-related expenses.		
Holden Beach, Town of SL 1987-963 SL 1997-364 , Sec. 9	6/24/88 8/06/97	Not > 5%	First 3%: only for tourism- related expenditures as defined in the act: criminal justice system, fire protection, health facilities, waste & sewage treatment, control & repair of waterfront erosion. Additional 2%: only for beach renourishment and protection.	Holden Beach Town Council	SL 1987-963: Authorized not > 3% SL 1997-364, Sec. 9: Add'l OT up to 2%
Huntersville, Town of					See Mecklenburg; SL 2001-402 Provides for additional distribution of the Mecklenburg OT among the following Mecklenburg County towns: Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville
Hyde County SL 1991-230 SL 1991-806 SL 2007-527 , Sec. 21(ee)	6/05/91 7/01/92 8/31/07	3%	Any public purpose. Hyde County shall spend 90% of the proceeds collected on the mainland only for the direct benefit of the mainland. Hyde County shall spend 90% of the proceeds collected on Ocracoke only for the direct benefit of the island.	Hyde County Board of Commissioners	SL 1991-230: Authorizes 3% OT for any public purpose SL 1991-806: Modifies the provisions governing expenditure of the Hyde County OT SL 2007-527, s. 21(ee) Conforms due date for local occupancy taxes & returns to due date

					for sales and use tax
<p>Iredell County SL 1985-570, Part IV SL 2007-527, Sec. 21(f)</p>	<p>7/03/85 8/02/07</p>	<p>Not to exceed 3%</p>	<p>Allocated to a special fund and used only for 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 and tourism.</p>	<p>Iredell County Board of Commissioners</p>	<p>SL 1985-570, Part IV: Authorizes OT not to exceed 3% after Iredell Co Board of Commissioners adopts a resolution of intent to proceed with a county civic center</p> <p>SL 2007-527, Sec 21(f) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>
<p>Jackson County SL 1985-969 SL 1987-118 SL 1987-195 SL 2007-527, Sec. 21(k) SL 2011-170, Part II SL 2012-100</p>	<p>7/11/86 5/01/87 5/15/87 8/02/07 6/17/11 6/28/12</p>	<p>6%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Jackson County TDA</p>	<p>Conforms to uniform guidelines.</p> <p>SL 1985-969: Authorizes 3% OT for certain counties: Graham Clay Jackson Durham Macon Polk Transylvania</p> <p>SL 1987-118: Authorizes Travel & Tourism Authorities for certain counties: Clay Graham Jackson Macon</p> <p>SL 2007-527, Sec 21(k)</p>

					<p>Conforms the due date for local occupancy taxes & returns to the due date for sales and use tax</p> <p>SL 2011-170, Part II: Additional 3%</p> <p>SL 2012-100: Amends SL 2011-170 to postpone changes made to Jackson County's OT until January 1, 2013</p>
<p>Jacksonville, City of SL 2009-429, Part I SL 2017-202, Part III</p>	<p>8/6/09 8/03/17</p>	<p>Up to 3%</p>	<p>Eff. 7/1/17 through 7/1/27, City shall use at least 2/3 for tourism-related expenditures and remainder for tourism promotion. After 10 years, will revert to standard formula.</p>	<p>Jacksonville TDA</p>	<p>Formula does not conform per SL 2017-202, but other provisions conform; will conform by 7/1/2027</p>
<p>Johnston County SL 1987-647 SL 2007-527, Sec. 21(x) SL 2013-414,ⁱ Sec. 60(n)</p>	<p>7/20/87 8/31/07 8/23/13</p>	<p>3%</p>	<p>For the first two years : 50% of the net proceeds may go to the Johnston Technical College Auditorium Fund. The remainder of the proceeds will go to the Johnston Co Tourism Authority.</p> <p>After the first 2 years: All net proceeds go to the Johnston Co Tourism Authority. Revenue may be remitted to listed organizations in towns from which tax is collected and shall be used for:</p> <ul style="list-style-type: none"> (1) direct advertising cost for visitor promotions, conventions, and tourism; (2) marketing & promotions expenses; 	<p>Johnston County; Johnston County Tourism Authority</p>	<p>SL 1987-647: Authorizes 3% OT 3% merchant discount.</p> <p>TDA may retain up to 1% for administrative expenses.</p> <p>SL 2007-527, Sec 21(x) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>

			(3) operating expenses for tourist-oriented events; (4) administrative expenses; (5) tourist		
Jonesville, Town of SL 2002-95 SL 2007-340 , Sec. 1	8/28/02 8/02/07	6%	2/3 to promote travel and tourism; 1/3 for tourism-related expenditures	Jonesville TDA	Conforms to uniform guidelines. SL 2002-95: Authorizes up to 3% SL 2007-340, Sec. 1: Additional up to 3%
Kenly, Town of SL 2006-120 , Part III	7/17/06	Up to 2%	At least 2/3 to promote travel and tourism in Kenly; remainder for tourism-related expenditures in Kenly.	Johnston County Tourism Authority	SL 2006-120, Part III: Authorizes up to 2% Proceeds shall supplement rather than supplant any proceeds being used in the Town of Kenly derived from the OT levied by Johnston Co
Kill Devil Hills, Town of (See Dare County and SL 2001-394)			Dare County shall distribute 35% of the net proceeds of the tax among the incorporated towns in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.	Town officials	SL 2001-394, s. 5, 6: Modifies the formula for distribution of the local OT & land transfer tax. Provides that the amount distributed to towns in Dare Co will be distributed in proportion to the amount of property taxes levied by each town for the preceding year. A town must have been incorporated for at least one year at the beginning of the fiscal year for which the distribution will be

					made.
Kings Mountain, City of SL 2001-439 , Part II	10/15/01	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Kings Mountain TDA	Conforms to uniform guidelines. SL 2001-439, Part II: Authorizes up to 3%
Kinston, City of SL 1993-648 SL 2007-527 , Sec. 21(II) SL 2013-414 , ⁱ Sec. 60(r)	7/01/94 8/31/07	3%	Net proceeds must be used to further the development of travel, tourism, and conventions in Kinston through advertising and promotion, to sponsor tourist-oriented events, and to finance tourist-related capital projects in the City of Kinston	Kinston-Lenoir County TDA	SL 1993-648: Authorized 3% OT SL 2007-527, s. 21(II) Conforms due date for local occupancy taxes & returns to due date for sales and use tax
Kitty Hawk, Town of (See Dare County and SL 2001-394)			Dare County shall distribute 35% of the net proceeds of the tax among the incorporated towns in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.	Town officials	SL 2001-394, s. 5, 6: Modifies the formula for distribution of the local OT & land transfer tax. Provides that the amount distributed to towns in Dare Co will be distributed in proportion to the amt of property taxes levied by each town for the preceding year. A town must have been incorporated for at least one year at the beginning of the fiscal year for which the distribution will be made.
Kure Beach, Town of SL 2002-138	10/03/02	Up to 3%	50% to promote travel and tourism; 50% for tourism-	Cape Fear Coast Convention and	Currently, not levying tax.

		(See Notes)	related expenditures	Visitors Bureau (set up as a TDA)	The town may only levy the tax if New Hanover establishes a county TDA. The county collects and administers the tax on the town's behalf.
Lake Santeetlah, Town of SL 2015-102	6/22/15	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Lake Santeetlah TDA	SL 2015-102: Authorizes up to 3% Occupancy Tax Conforms Lake Santeetlah occupancy taxes to OT guidelines in § 160A-215
Lee County SL 1987-538 SL 2007-527 , Sec. 21(u)	7/03/87 8/31/07	Up to 3%	The proceeds will be held in the capital reserve fund until there is enough revenue to construct a Community Resource Center for Lee County. After the Community Resource Center is constructed, revenue will be used for maintenance of the center. The remainder may be used for any lawful purpose.	Lee County Board of Commissioners	SL 1987-538: Authorizes up to 3% Occupancy Tax 3% merchant discount. SL 2007-527, Sec 21(u) Conforms due date for local occupancy taxes & returns to due date for sales and use tax
Leland, Town of SL 2008-64	7/08/08	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Leland TDA	Conforms to uniform guidelines SL 2008-64: Authorizes 3% OT
Lenoir, City of SL 2009-429	8/06/09	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Lenoir TDA	Conforms to uniform guidelines.

					<p>any city or town in Davidson Co may not exceed 6%.</p> <p>SL 2001-365: Authorizes additional up to 3% OT</p>
<p>Lincoln County SL 1993-549 SL 2007-527, Sec. 21(jj)</p>	<p>7/24/93 8/31/07</p>	<p>3%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Lincoln County</p>	<p>SL 1993-549: Authorizes 3% OT Combined OT rates for Lincoln Co and any city or town in Lincoln Co may not exceed 6%</p> <p>SL 2007-527, s. 21(jj) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>
<p>Lincolnton, City of SL 2001-439, Part III.</p>	<p>10/15/01</p>	<p>Up to 3%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Lincolnton TDA</p>	<p>Conforms to uniform guidelines.</p>

<p>Long Beach, Town of (See: Oak Island) SL 1983-908, Part IX SL 1983-985 SL 1989-857 SL 1998-207 SL 1999-66</p>	<p>7/21/83 6/24/84 7/06/90 10/29/98 5/19/99</p>	<p>Not to exceed 5%</p>	<p>3% only for tourism-related expenditures Additional 2% only for beach renourishment and protection</p>	<p>Long Beach Town Council</p>	<p>SL 1983-908: 3% for certain cities SL 1983-985 Made applicable to Town of Long Beach 1983 & 1989 SL's recodified & rewritten: SL 1998-207: Authorizes OT up to 3% for Town of Long Beach only. Additional 2% OT for beach renourishment and protection SL 1999-66: Consolidates the charters of the towns of Yaupon Beach and Long Beach & creates the new consolidated Town of Oak Island. Consolidation is effective 07-01-1999</p>
<p>Lowell, City of SL 2009-429, Part III</p>	<p>8/06/09</p>	<p>Up to 3%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Lowell TDA</p>	<p>Conforms to uniform guidelines.</p>

<p>Lumberton, City of SL 1983-908, Part IX SL 1983-1028 SL 1987-935 SL 1997-361, Sec. 2 SL 2007-332 SL 2011-137</p>	<p>7/21/83 6/28/84 6/23/88 8/05/97 8/02/07 6/15/11</p>	<p>6%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Lumberton TDA</p>	<p>SL 1997-361: Additional 2% temp OT for Lumberton, expiring 08-01-2000</p> <p>SL 2007-332: Authorizes OT up to 3% for Lumberton</p> <p>SL 2011-137: Additional 3% OT Conforms to OT guidelines in § 160A-215</p>
<p>Macon County SL 1985-969, Sec. 3 SL 1987-118 SL 1987-195 SL 2007-527, Sec. 21(k)</p>	<p>7/11/86 5/01/87 5/15/87 8/31/07</p>	<p>3%</p>	<p>Promote travel and tourism</p>	<p>Macon Co TTA</p>	<p>SL 1985-969: Authorizes 3% OT for certain counties</p> <p>SL 1987-118: Authorizes Travel & Tourism Authorities for certain counties</p> <p>SL 2007-527, Sec 21(k) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>
<p>Madison County SL 1997-102 SL 2005-118 SL 2013-414,ⁱ Sec. 60(h)</p>	<p>5/27/97 6/28/05 8/23/13</p>	<p>Up to 5%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</p>	<p>Madison County TDA</p>	<p>Conforms to uniform guidelines.</p> <p>SL 1997-102 Authorizes up to 3%</p> <p>SL 2005-118: Additional 2% OT</p>

Manteo, Town of SL 2001-394	8/29/01		Dare Co shall distribute 35% of the net proceeds of the tax among the incorporated towns in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.	Town officials	See also Dare County
Martin County SL 1991-80 SL 2006-127 SL 2013-414 , ⁱ Sec. 60(g)	5/08/91 7/19/06 8/23/13	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Martin Co TDA	SL 1991-80 Authorizes 3% OT SL 2006-127 Additional 3% OT
Matthews, Town of					See Mecklenburg: SL 2001-402 Provides for additional distribution of the Mecklenburg OT among the following Mecklenburg County towns: Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville
McAdenville, Town of SL 2009-429 , Part IV	8/06/09	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	McAdenville TDA	Conforms to uniform guidelines.
McDowell County SL 1985-892 SL 2007-315	7/03/86 7/30/07	5%	At least 2/3 to promote travel and tourism. Remainder for tourism-related expenditures.	McDowell TDA	SL 2007-315: Additional 2% OT

<p>Mecklenburg County SL 1983-908, Part IV SL 1989-821 SL 1989-922 SL 1995-17, §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</p>	<p>7/21/83 6/28/90 7/16/90 3/23/95 9/06/01 5/26/05 8/07/09 6/16/11 7/17/12 4/15/13</p>	<p>8%</p>	<p>First 3% - Distributed to the City of Charlotte to provide for convention center facilities. Second 3% - 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) Additional 2% - May only be levied upon receiving written confirmation from NASCAR that it will license or otherwise legally authorize the location of the NASCAR Hall of Fame Museum facility in Charlotte, NC.</p>	<p>Mecklenburg County officials</p>	<p>SL 1983-908, Part IV: Not to exceed 3%</p> <p>SL 1989-821: Authorizes 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>Authorizes 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>SL 2001-402, Sec. 4: Modified membership of the Charlotte Coliseum Authority.</p> <p>SL 2005-68: Additional 2% for NASCAR Hall of Fame Financing</p> <p>SL 2011-160: Requires distribution of local taxes to the Lake Norman Convention and Visitors Bureau as specified in the act</p> <p>SL 2012-194, Sec. 69: Amends: SL 1983-908, Part IV, Sec. 9(a) SL 1989-821 SL 1989-922</p>
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					<p>SL 2001-402, Sec. 2 SL 2011-160, Sec. 1</p> <p>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>SL 2013-26: Amends: SL 1983-908, Part IV, Sec. 9(a) SL 1989-821 SL 1989-922 SL 2001-402, Sec. 2 SL 2011-160, Sec. 1 SL 2012-194, Sec. 69</p> <p>Expands permissible uses of the proceeds of the 3% OT and 1% prepared food and beverage tax in Mecklenburg County and the City of Charlotte to include professional sports facilities. Restricts the use of proceeds for a professional sports facility until all payments for the current fiscal year have been provided for in full (or no payments are required) for the repayment of debt service, marketing and promotion, and any other costs of maintaining and operating the convention</p>
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					center.
Mint Hill, Town of					See Mecklenburg; SL 2001-402 Provides for additional distribution of the Mecklenburg OT among the following Mecklenburg County towns: Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville
Mitchell County SL 1987-141 SL 2007-527 , Sec. 21(m)	5/05/87 8/31/07	3%	Promote travel & tourism to sponsor tourist-oriented events and activities & to finance tourist related capital projects. Revenue distributed quarterly.	Chamber of Commerce	3% merchant discount SL 2007-527, s. 21(m) Conforms due date for local occupancy taxes & returns to due date for sales and use tax

Mocksville, Town of SL 2010-78 , Sec. 2	7/09/10	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Mocksville TDA	Conforms to uniform guidelines.
Monroe, City of SL 2001-439 , Part IV.	10/15/01	Up to 5%	First 10 years: 2/3 for tourism-related expenditures; remainder to promote travel and tourism. After 10 years: 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Monroe TDA	SL 2001-439, Part IV: Authorized up to 5%
Montgomery County SL 2001-434 , Part III SL 2010-78 , Sec. 5	10/11/01 7/09/10	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Montgomery TDA	Conforms to uniform guidelines. SL 2001-434: Authorized up to 3% SL 2010-78: Additional up to 3%

<p>Moore County SL 1987-188 SL 2007-527, Sec. 21(q) SL 2011-113 SL 2015-256</p>	<p>5/14/87 8/31/07 6/09/11 9/30/15</p>	<p>6%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p> <p>SL 2015-256: Provides that the additional 3% OT cannot be levied unless the base OT of 3% is also levied.</p>	<p>Moore Co TDA</p>	<p>Conforms to uniform guidelines.</p> <p>SL 1987-188: Authorizes 3% OT</p> <p>SL 2007-527, Sec 21(q) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p> <p>SL 2011-113: Recodifies previously authorized OT to make it consistent with House Finance OT Guidelines and conforms existing OT legislation to uniform provisions in § 153A-155</p> <p>SL 2015-256: Additional 3% OT</p>
<p>Mooresville, Town of SL 1991-296 SL 1991-577, Sec. 4 SL 1999-258</p>	<p>6/17/91 7/08/91 7/08/99</p>	<p>Not > 6% when combined with Iredell Co OT</p>	<p>At least 75% to promote travel and tourism in Mooresville; the remainder for tourism-related expenditures.</p>	<p>Mooresville Travel & Tourism Authority</p>	<p>SL 1991-296: Authorized 2% OT</p> <p>SL 1991-577, Sec. 4: Repealed merchant's discount</p> <p>SL 1999-258: Conforms existing OT legislation to uniform provisions in § 160A-215.</p> <p>Additional 2% OT Total Mooresville OT</p>

					rate, when combined with Iredell Co OT, cannot exceed 6%. Iredell County is authorized to levy an OT of up to 3%.
Mount Airy, City of SL 1997-410 SL 2003-281	8/19/97	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Mount Airy TDA	Conforms to uniform guidelines.
Mount Holly, City of SL 2009-429 , Part V	8/08/09	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Mount Holly TDA	Conforms to uniform guidelines.
Murfreesboro, Town of SL 2009-428	8/06/09	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Murfreesboro TDA	Conforms to uniform guidelines.
Nags Head, Town of SL 2001-394	8/29/01		Dare County shall distribute 35% of the net proceeds of the tax among the incorporated towns in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.	Town officials	See also Dare County
Nash County SL 1987-32 SL 1993-545 SL 1997-255 SL 2001-349	3/27/87 7/24/93 7/30/97 8/08/01	Up to 5%	First 3%: 2/3 to promote travel and tourism; remainder for tourism-related expenditures. Second 2%: To the City of Rocky Mount to be used only for tourism-related expenditures within	Nash TDA	SL 1987-32: Authorized 3% OT SL 1993-545: Modifies Nash Co OT SL 1997-255: Additional 3% OT to be used exclusively for construction, operation, and marketing of a

			<p>Nash County.</p> <p>The expenditures must be specifically approved in advance by the Nash TDA.</p>		<p>convention center.</p> <p>SL 2001-349: Reduces <u>additional OT that Nash Co is authorized to levy from 3% to 2%.</u> <u>The authority to levy & the use of the original 3% tax remains unchanged.</u></p> <p>Amends use of proceeds from additional tax by requiring that funds be remitted to the City of Rocky Mount & used for tourism-related expenditures.</p> <p>Modifies TDA by requiring at least 1/3 of the members be individuals affiliated with businesses that collect tax in the county</p>
<p>New Hanover County</p> <p>SL 1983-908, Part VIII</p> <p>SL 1983-987</p> <p>SL 1985-726</p> <p>SL 1985-971</p> <p>SL 1995-540</p> <p>SL 2002-138</p> <p>SL 2003-166</p> <p>SL 2006-167</p>	<p>7/21/83</p> <p>6/26/84</p> <p>7/12/85</p> <p>7/11/86</p> <p>7/29/95</p> <p>10/03/02</p> <p>6/09/03</p> <p>7/27/06</p>	<p>3%</p>	<p>40% to TDA for promoting travel and tourism.</p> <p>60% to a special fund for beach nourishment.</p>	<p>Cape Fear Coast Convention and Visitors Bureau</p> <p>(required to be set up as a TDA by Feb 1, 2003)</p>	<p>SL 1983-908, Part VIII Authorized 2% OT</p> <p>SL 1985-971: Additional 1% OT</p> <p>SL 2002-138: Sec. 34 Provides for the establishment of the Cape Fear Coast Convention and Visitors Bureau as a TDA no later than 02-01-2003</p> <p>Modifies the use of New Hanover Co's current OT proceeds</p>

					<p>Conforms existing OT legislation to uniform provisions in § 153A-155</p> <p>SL 2003-166: Modifies admin provisions of New Hanover Co OT</p> <p>SL 2006-167: Authorizes Town of Burgaw to levy up to 3% OT</p> <p>Creates Wilmington Convention Center District and modifies distribution of county & city OT proceeds from accommodations located in the District</p> <p>Creates the New Hanover County District U and authorizes the District to levy a 3% OT</p> <p>Makes administrative changes to the Wilmington OT</p>
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<p>New Hanover County District U SL 2006-167 SL 2014-87</p>	<p>7/27/06 7/25/14</p>	<p>Up to 3%</p>	<p>Before July 1, 2014: Redirects tax proceeds that have accrued since the levy of the tax from a special fund in the district to the Authority and requires the Authority to use 100% of the proceeds for tourism related expenditures in the district. <i>(Rewrites existing law that requires 100% of proceeds be used only for beach nourishment.)</i> On and After July 1, 2014: Requires District U to remit net OT proceeds to the Authority on a quarterly basis, and directs the Authority to use at least 2/3 of funds for tourism promotion and the remainder for tourism related expenditures in District U.</p>	<p>Cape Fear Coast Convention and Visitors Bureau</p>	<p>SL 2006-167, s.7: Creates the New Hanover County District U and authorizes the District to levy a 3% OT SL 2014-87: Amends Section 7(d) of SL 2006-167 to modify the use of the 3% OT levied in the unincorporated areas of New Hanover Co. (District U). Defines the term Authority to mean the Cape Fear Coast Convention and Visitors Bureau, est. as a TDA.</p>
<p>Newland, Town of SL 2001-439, Part XVI. SL 2002-94</p>	<p>10/15/01 8/28/02</p>	<p>Up to 6%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Tourism Development Authority</p>	<p>Conforms to uniform guidelines.</p>
<p>Northampton County SL 2007-223</p>	<p>7/16/07</p>	<p>Up to 6%</p>	<p>At least 2/3 to promote travel and tourism. Remainder for tourism-related expenditures.</p>	<p>Tourism Development Authority</p>	<p>Conforms to uniform guidelines.</p>
<p>North Topsail Beach, Town of (in Onslow County) SL 2001-439, Part V.</p>	<p>10/15/01</p>	<p>Up to 3%</p>	<p>Used for beach nourishment</p>	<p>Town officials</p>	
<p>Oak Island, Town of * SL 1991-820 SL 1997-364 SL 1999-66</p>	<p>7/01/92 8/06/97 5/19/99</p>	<p>Up to 5%</p>	<p>First 3%: Tourism-related expenditures. Additional 2%:</p>	<p>Town Board of Commissioners</p>	<p>SL 1991-820: Authorizes up to 3% OT for Town of</p>

<p>*A consolidation of: Town of Long Beach Town of Yaupon Beach</p>			<p>Only for beach renourishment and protection.</p>		<p>Yaupon Beach SL 1997-364: Additional 2% for Yaupon Beach to be used for beach renourishment SL 1999-66: Consolidates the charters of the towns of Yaupon Beach and Long Beach and creates the new consolidated Town of Oak Island. Consolidation effective 07-01-1999</p>
<p>Ocean Isle Beach, Town SL 1983-908 SL 1983-985 SL 1989-857 SL 1997-364 SL 2007-527, Sec. 21</p>	<p>6/26/84</p>	<p>Not to exceed 5%</p>	<p>First 3% for Criminal justice system, fire protection, health facilities, waste and sewage treatment, control and repair of waterfront erosion. Revenue distributed monthly. Additional 2% only for beach renourishment and protection.</p>	<p>City officials</p>	<p>SL 2007-527, Sec 21 Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>
<p>Ocracoke Township SL 2006-128</p>	<p>7/19/06</p>	<p>2%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Okracoke Township TDA</p>	<p>None of the proceeds may be used for tourism promotion or tourism-related expenditures outside the district.</p>
<p>Onslow County SL 1985-857 SL 2007-527, Sec. 21(g) SL 2013-414,ⁱ Sec. 60(e)</p>	<p>7/01/86 8/31/07 8/23/13</p>	<p>3%</p>	<p>Deposited in general fund of the county to be used only to further the development of travel, tourism and conventions in the county.</p>	<p>County officials</p>	<p>SL 2007-527, Sec 21(g) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>

<p>Orange County SL 1991-392 SL 2007-527, Sec. 21(ff)</p>	<p>6/25/91 8/31/07</p>	<p>Up to 3%</p>	<p>At least 10% used to provide funding for visitor information services & to support cultural events.</p> <p>County Commissioners to decide on allocation of revenues during budgeting process.</p>	<p>County officials</p>	<p>SL 1991-392: Does not conform to OT guidelines</p> <p>SL 2007-527, s. 21(ff) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>
<p>Oriental, Town of SL 1993-695 SL 2007-527, s. 21(mm)</p>	<p>7/06/94 8/31/07</p>	<p>Up to 3%</p>	<p>The Board must use at least ¼ of the proceeds to promote travel and tourism and the remainder may be used for tourism-related expenditures.</p>	<p>Board of Commissioners of the Town of Oriental.</p>	<p>If Pamlico County is authorized to levy a room occupancy tax, the combined tax rates for Pamlico County and the Town of Oriental cannot exceed 6%</p> <p>SL 2007-527, s 21(mm) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>
<p>Pasquotank County SL 1987-175 SL 2005-16</p>	<p>5/11/87 4/26/05</p>	<p>Up to 6%</p>	<p>1st 3^g: 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</p> <p>Remainder to the TDA:</p>	<p>Elizabeth City-Pasquotank County TDA (Elizabeth City Area Convention and Visitors Bureau to be established as joint city and county TDA)</p>	<p>SL 2005-16: Increases Pasquotank County's authority to levy a room OT from 3% to 6%</p> <p>Increases Elizabeth City's authority to levy a room OT from 3% to 6%, but in no case may the combined co and city tax rate exceed 6%</p> <p>Requires that the</p>

			At least 2/3 of which to be used for tourism promotion and the remainder for tourism-related expenditures.		Elizabeth City Area Convention and Visitors Bureau be established as the Elizabeth City-Pasquotank County TDA for purposes of administering the OT proceeds Conforms both the county and city's administrative provisions to the uniform provisions found in § 153A-155 and § 160A-215
Pembroke, Town of SL 2010-78	7/09/10	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Pembroke TDA	Conforms to uniform guidelines.
Pender County SL 1987-970 Repealed SL 2001-439 , Part VI.	6/24/88 10/15/01	Up to 3%	Proceeds from accommodations in Surf City shall be remitted to Surf City and used for beach nourishment. Proceeds from accommodations in Topsail Beach shall be remitted to Topsail Beach and used for beach nourishment. The remainder of Pender County proceeds shall be remitted to the TDA: 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Surf City and Topsail Beach proceeds are administered by the respective town officials. County proceeds are administered by Pender TDA	SL 2001-439, Part VI: Repeals existing 3% authorized by SL 1987-970 and replaces it with new authority to levy 3% [There is an interlocal agreement between county and towns whereby the towns collect and administer the tax.]
Perquimans County SL 2007-19	4/23/07	Up to 6%	At least 2/3 to promote travel and tourism; remainder for	Perquimans Co TDA	Conforms to uniform guidelines.

			tourism-related expenditures.		SL 2007-19 Authorizes up to 6%
Person County SL 1997-364 , Section 14 SL 2011-161	8/06/97 6/16/11	6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Person TDA	Conforms to uniform guidelines. SL 1997-364, Sec. 14: Authorizes up to 5% SL 2011-161: Additional up to 1%
Pilot Mountain, Town of SL 2006-118 , Part II	7/13/06	Up to 6%	At least 2/3 to promote tourism; remainder for tourism-related expenditures.	Pilot Mountain TDA	Conforms to uniform guidelines.
Pineville, Town of					See Mecklenburg SL 2001-402 Provides for additional distribution of the Mecklenburg OT among the following Mecklenburg County towns: Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville
Pitt County SL 1987-143 SL 1993-410 SL 2007-527 , Sec. 21(n)	5/05/87 7/20/93 8/31/07	6%	<u>Initial 3%</u> : 2/3 of the funds from the initial 3% shall be used to promote travel and tourism in Pitt County and the City of Greenville and the remainder used only for tourism-related expenditures. <u>Additional 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	Pitt-Greenville Convention and Visitors Authority	SL 1987-143: Authorizes 3% OT SL 1993-410: Additional 3% OT SL 2007-527, Sec 21(n) Conforms due date for local occupancy taxes & returns to due date for sales and use tax

			reimbursement of the city and county, the money shall be used to finance a convention center.		
Polk County SL 1985-969 SL 2007-527 , Sec. 21(k)	7/11/86 8/31/07	3%	Promotion of travel and tourism.	County Officials	SL 2007-527, Sec 21(k) Conforms due date for local occupancy taxes & returns to due date for sales and use tax
Raleigh, City of SL 1985-850 SL 1991-594 , Repealed	7/30/86 7/08/91				Authority repealed by SL 1991-594 . See end notes.
Randolph County SL 1997-342	7/28/97	Up to 5%	2/3 for travel and tourism; remainder for tourism-related expenditures.	Randolph TDA	Currently levying 3%.
Ranlo, Town of SL 2009-429 , Part VI	8/06/09	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Ranlo TDA	Conforms to uniform guidelines.
Reidsville, City of SL 2005-233	7/28/05	Up to 2%	Based on recommendations from and in consultation with the Reidsville City Council, the Authority shall use at least 2/3 for tourism promotion and the remainder for tourism-related expenditures.	Rockingham County TDA (must be deposited into a separate Reidsville Account)	None of the proceeds may be used to promote travel and tourism or for tourism-related expenditures in areas w/i Rockingham Co that are outside the City of Reidsville.

<p>Richmond County SL 1987-969 SL 2001-439, Part XIII. SL 2013-414,ⁱ Sec. 60(j)</p>	<p>6/24/88 10/15/01 8/23/13</p>	<p>6%</p>	<p>50% to promote travel and tourism in Richmond County; 50% for tourism-related expenditures in the City of Rockingham that are mutually agreed upon by the Richmond County TDA and the Rockingham City Council.</p>	<p>Richmond Co TDA</p>	<p>SL 1987-969: Authorizes 3% OT SL 2001-439, Part XIII: Additional 3% OT</p>
<p>Roanoke Rapids, City of SL 2005-46, Part II</p>	<p>5/17/05</p>	<p>1%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures in the City of Roanoke Rapids Rather than create a TDA for the City of Roanoke Rapids, the act directs net proceeds to be remitted to the Halifax County TDA and requires it to hold the funds from the 1% tax in a separate account & administer them separately from the proceeds of the co tax</p>	<p>Halifax County TDA</p>	<p>SL 2005-46: Authorizes an additional 2% OT for Halifax County. Authorizes a 1% OT for the City of Roanoke Rapids. Conformed the Authority to uniform guidelines</p>
<p>Robbinsville, Town of SL 2013-351</p>	<p>7/25/13</p>	<p>Up to3%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Robbinsville TDA</p>	<p>Conforms to uniform guidelines. Mandates that at least 1/3 of TDA members be affiliated with businesses that collect tax in the town and at least ½ must be currently active in the town's travel and tourism promotion.</p>
<p>Rockingham, City of See SL 2001-439, Part</p>	<p>10/15/01</p>		<p>50% to promote travel and</p>	<p>Richmond Co</p>	<p>SL 1987-969:</p>

<p>XIII.</p>			<p>tourism in Richmond County; 50% for tourism-related expenditures in the City of Rockingham that are mutually agreed upon by the Richmond County TDA and the Rockingham City Council.</p>	<p>TDA</p>	<p>Authorizes 3% OT for Richmond County SL 2001-439, Part XIII: Additional 3% OT for Richmond County</p>
<p>Rockingham County SL 1991-322 SL 1995-52 SL 2005-233 SL 2009-428 SL 2017-59</p>	<p>6/19/91 5/01/95 7/28/05 8/06/09 8/3/17</p>	<p>Up to 4%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Rockingham Co TDA</p>	<p>Conforms to uniform guidelines, except for TDA membership SL 1991-322: authorizes 3% OT SL 1995-52: modifies membership of Rockingham TDA SL 2005-233: conforms existing OT legislation to uniform provisions SL 2009-428: additional 1% OT SL 2017-59: modifies composition of TDA by removing requirement that 1/3 be collectors and 1/2 active in promotion of tourism</p>
<p>Rocky Mount, City of See SL 2001-349</p>	<p>8/08/01</p>		<p>First 3%: (to Nash County) 2/3 to promote travel and tourism; remainder for tourism-related expenditures. Second 2%: To the City of Rocky Mount</p>	<p>Nash TDA</p>	<p>SL 2001-349: Reduces <u>additional</u> OT that Nash Co is authorized to levy from 3% to 2%. <u>The authority to levy & the use of the original</u></p>

			<p>to be used only for tourism-related expenditures within Nash County.</p> <p>The expenditures must be specifically approved in advance by the Nash TDA.</p>		<p><u>3% tax remains unchanged.</u></p> <p>Amends the use of proceeds from the additional tax by requiring that funds be remitted to the City of Rocky Mount & used for tourism-related expenditures.</p>
<p>Rowan County</p> <p>SL 1987-379 SL 1991-882 SL 2001-439, Part VIII. SL 2017-202, Part VIII</p>	<p>6/16/87 7/08/92 10/15/01 8/3/17</p>	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Rowan County TDA	<p>Conforms to guidelines</p> <p>SL 2017-202, Part VIII also modified composition of TDA to reflect representation by both the county and the City of Salisbury</p>
<p>Rowland, Town of</p> <p>SL 1991-154</p>	5/29/91	3%	<p>Tourism-related expenditures, including sponsoring tourist-oriented events, encouraging tourism through advertising and promotion, establishing a visitors' center, and other expenditures that directly enhance tourism.</p> <p>Also includes the following type of expenditures: Criminal justice system, fire protection, public facilities and utilities, health facilities, and solid waste and sewage treatment.</p>	City officials	
<p>Rutherford County</p> <p>SL 1991-577, Sec. 5</p>	7/08/91	Not to	SL 1991-577:	Rutherford TDA	SL 1991-577:

<p>SL 2007-527, Sec. 21(gg) SL 2011-115</p>	<p>8/31/07 7/09/11</p>	<p>exceed 6%</p>	<p>Only to promote travel, tourism, retirement, and conventions in Rutherford County; and SL 2011-115: Up to 1/3 for tourism-related expenditures.</p>		<p>Authorizes OT not to exceed 6% SL 2007-527, s. 21(gg) Conforms the due date for local occupancy taxes & returns to the due date for sales and use tax SL 2011-115: Recodifies existing law to conform to uniform guidelines & provisions in § 153A-155. Tax rate remains same Allows Rutherford Co, at the request of the TDA, to establish a separate fund to account for the mgmt. of all TDA receipts and disbursements rather than remitting the proceeds to the TDA. In addition to mgmt. of the separate fund, the county may provide finance, human resources, legal, IT and other services for a fee.</p>
<p>St. Pauls, Town of SL 1998-112 SL 2006-34 SL 2011-137</p>	<p>8/20/98 6/29/06 6/15/11</p>	<p>6%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>St. Pauls TDA</p>	<p>Conforms to uniform guidelines. SL 1998-112: Authorizes up to 1% SL 2006-34: Additional up to 2% SL 2011-137: Additional 3%</p>

Salisbury, City of SL 2009-428 , Part II SL 2017-202 , Part VIII <i>(Repealed)</i>	8/06/09 8/3/17				
Saluda District D (Polk County side of Saluda) SL 2017-202	8/03/17	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Saluda District D TDA	Conforms to uniform guidelines.
Sampson County SL 2007-63 SL 2017-202 , Part VI	6/07/07 8/03/17	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Sampson County TDA	Conforms to uniform guidelines
Sanford, City of SL 2017-202	8/03/17	Up to 3%	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	Sanford TDA	Does not conform to guidelines
Scotland County SL 1997-410 SL 2007-203	8/19/97 7/10/07	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Scotland TDA	SL 1997-410: Authorizes 3% SL 2007-203: Additional 3%
Selma, Town of SL 2001-439 , Part X SL 2006-120 , Part V	10/15/01 7/17/06	Up to 2%	At least 2/3 to promote travel and tourism for the direct benefit of Selma; remainder for tourism-related expenditures for the direct benefit of Selma.	Johnston County TDA	SL 2001-439, Part X: Authorizes 1% Authority to levy a tax expires 5 years after eff. date of its levy SL 2006-120, Part V: Additional 1% Removes sunset on town taxes.

Seven Devils, Town of SL 2001-439 , Part XVI. SL 2002-94	10/15/01 8/28/02	Up to 6%	2/3 to promote travel and tourism; 1/3 for tourism-related expenditures	Seven Devils TDA	Conforms to uniform guidelines SL 2001-439: 3% to Avery County portion of town 3% to Watauga Co portion of town
Seven Devils District W SL 2002-94	8/28/02	3%	Used only for the direct benefit of Seven Devils District W	Seven Devils Bd of Aldermen serve ex officio as governing body of the District OT proceeds remitted to Seven Devils TDA	SL 2002-94: Creates the Seven Devils District W consisting of the part of the Town of Seven Devils that is located in Watauga County Allows the town to levy an additional 3% on the Watauga Co side of the town
Shallotte, Town of SL 1997-364	8/06/97	Up to 3%	1/2 to promote travel and tourism; remainder for tourism-related expenditures	Shallotte TDA	Conforms to uniform provisions in § 160A-215
Shelby, City of SL 1997-361	8/05/97	Up to 3%	At least 2/3 to promote travel and tourism in the City of Shelby; remainder for tourism-related expenditures in the City of Shelby	City of Shelby	Conforms to uniform provisions in § 160A-215 SL 1997-361: Authorizes up to 3% Provides that the City may contract with Cleveland Co for OT tax collection services
Smithfield, Town of SL 2001-439 , Part XI. SL 2006-120 , Part VI	10/15/01 7/17/06	Up to 2%	At least 2/3 to promote travel and tourism in Smithfield; remainder for tourism-related	Johnston County TDA	SL 2001-439, Part XI: Authorizes 1% Authority to levy a tax

			expenditures in Smithfield.		expires 5 years after eff. date of its levy SL 2006-120, Part VI: Additional 1% Removes sunset on town taxes.
Southern Shores, Town of SL 2001-394	8/29/01		Dare County shall distribute 35% of the net proceeds of the tax among the incorporated towns in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.	Town officials	See also Dare County
Southport, City of SL 1989-639 SL 2002-129 SL 2014-68	7/14/89 10/01/02 7/10/14	Up to 5%	2/3 to promote travel and tourism; 1/3 for tourism-related expenditures	Southport TDA	SL 1989-639: Authorizes 3% SL 2002-129: Authorizes increase from 3% → 5% Conforms to both uniform provisions in § 160A-215 and the uniform provisions followed by the House Finance Committee SL 2014-68: Modifies distribution process for the OT proceeds to provide that until the Southport Board of Aldermen levies the supplemental 2% OT,

					<p>Southport is required to use at least 2/3 of proceeds to promote travel and tourism and the remainder for tourism related expenses.</p> <p>Directs Southport to remit proceeds to the Southport TDA when the supplemental 2% OT is levied and requires that at minimum 2/3 of the proceeds are to be used to promote travel and tourism and the remainder for tourism related expenses.</p>
<p>Stanly County SL 2001-434, Part IV.</p>	<p>10/11/01</p>	<p>Up to 6%</p>	<p><u>5/6 of the proceeds</u> from the accommodations in Albemarle are remitted directly to the City of Albemarle.</p> <p>The City of Albemarle: Must remit 40% to the Stanly County TDA to promote travel and tourism</p> <p>Remaining 60% is retained by the City of Albemarle for use only tourism- related expenditures.</p> <p><u>1/6 of the proceeds</u> is retained by Stanly County for tourism-related expenditures</p> <p>Proceeds in each of the other municipalities in Stanly Co</p>	<p>Stanly Co TDA</p>	<p>SL 2001-434, Part IV: Authorizes up to 6%</p> <p>Repeals Albemarle's authority to levy a 5% OT</p>

			<p>shall be remitted to those cities. Each city must remit a portion to the Stanly Co TDA to be used to promote travel and tourism; remaining funds are retained by the cities for tourism-related expenditures.</p> <p>Of the proceeds from outside the cities, the county must remit the greater of \$25,000 a year or 1/2 of the remaining net proceeds to the Stanly Co TDA to promote travel and tourism</p>		
<p>Statesville, City of SL 1985-570, Part V SL 1985-930 SL 1998-112, Sec. 3</p>	<p>7/03/85 7/08/86 8/20/98</p>	<p>Not to exceed 5%</p>	<p>3% tax: The city shall allocate the net proceeds of the 3% tax levied to a special fund and use them 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>2%tax: The city shall remit 1/2 of the net proceeds to the Statesville TDA to be used to promote travel and tourism in the City of Statesville.</p> <p>Remaining 2% tax: The city shall use the remaining net proceeds of the 2% tax for operation & maintenance of a civic center & for payment of interest or retiring principal on debt related to a civic center.</p>	<p>Statesville TDA</p>	<p>SL 1985-570, Part V: Not to exceed 3% Establishes procedures for levy of the Statesville OT in Section 24.</p> <p>SL 1985-930: Makes changes in procedures for levy of the Statesville OT in Section 24.</p> <p>SL 1998-112, Sec 3: Additional up to 2% Provides for the establishment of a Civic Center Authority in Sec. 24.</p> <p>[Subject to Iredell Co. abolishing the Iredell Civic Center Authority]</p>

<p>Sugar Mountain, Village SL 2001-439, Part XVI. SL 2002-94</p>	<p>10/15/01 8/28/02</p>	<p>Up to 6%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p>	<p>Tourism Development Authority</p>	<p>Conforms to uniform guidelines.</p>
<p>Sunset Beach, Town of SL 1987-956 SL 1997-364, Sec. 12</p>	<p>6/24/88</p>	<p>Not to exceed 5%</p>	<p>3% tax: The town shall allocate the proceeds of the tax to a special fund and shall use them only for tourism-related expenditures as defined in the act. Additional 2% tax: The town may use the proceeds of the tax only for beach nourishment and protection.</p>	<p>Town of Sunset Beach</p>	<p>SL 1987-956: No more than 3% SL 1997-364, Sec. 12: Additional 2%</p>
<p>Surf City, Town of SL 1983-908, Part IX SL 2001-439, Part VI SL 2007-527, Sec. 21</p>	<p>7/21/83 10/15/01 8/02/07</p>	<p>Not to exceed 3%</p>	<p>Pender Co shall remit to Surf City the net proceeds of the OT derived from accommodations in Surf City to be spent for beach nourishment</p>	<p>Surf City and Topsail Beach proceeds are administered by the respective town officials. County proceeds are administered by Pender TDA</p>	<p>SL 1983-908, Part IX: Not to exceed 3% SL 2001-439, Part VI: Pender County: Repeals existing 3% authorized by SL 1987-970 and replaces it with new authority to levy 3% SL 2007-527, Sec. 21: Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>

<p>Surry County District S SL 2009-112</p>	6/16/09	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Surry County District S TDA	<p>Conforms to uniform guidelines</p> <p>Creates Surry County District S consisting of all areas in the county that are not within an incorporated area.</p> <p>Authorizes 6% OT</p>
<p>Swain County SL 1985-923 SL 2007-23</p>	7/07/86 (3%) 4/25/07 (1%)	Up to 4%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Swain TDA	<p>Conforms to uniform guidelines.</p> <p>SL 1985-923: Authorizes 3% OT</p> <p>SL 2007-23: Additional up to 1%</p>
<p>Swansboro, Town of SL 2011-170, Part IV</p>	6/17/11	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Swansboro TDA	<p>Conforms to uniform guidelines.</p> <p>SL 2011-170, Part IV: Authorizes up to 3%</p>
<p>Thomasville, City of SL 1993-453 SL 2007-527, Sec. 21(ii)</p>	7/23/93 8/02/07	At least 3% & not > 6%.	<p>If rate does not exceed 3%: At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</p> <p>If the rate exceeds 3%: The proceeds of the equivalent of a 3% tax shall be used in accordance with the restrictions that apply to a tax that does not exceed 3%.</p> <p>Excess proceeds: Shall be used only to construct or maintain a visitors' center.</p>	Thomasville Tourism Commission	<p>SL 1993-453: Authorizes OT of at least 3% and not more than 6%</p> <p>Stipulates that if Davidson County is authorized to levy an OT, the combined rates for Davidson Co and any city located in it may not exceed 6%.</p> <p>SL 2007-527, s. 21(ii): Conforms due date for local occupancy taxes</p>

					& returns to due date for sales and use tax
Topsail Beach, Town of (in Pender County) SL 1983-908 , Part IX SL 2007-527 , Sec. 21	6/26/84 10/15/01 8/02/07	Not to exceed 3%	Pender Co shall remit to Topsail Beach the net proceeds of the OT derived from accommodations in Topsail Beach to be spent for beach nourishment	Surf City and Topsail Beach proceeds are administered by the respective town officials. County proceeds are administered by Pender TDA	SL 1998-908, Part IX: Not to exceed 3% SL 2001-439, Part VI: Pender County: Repeals existing 3% authorized by SL 1987-970 and replaces it with new authority to levy 3% SL 2007-527, Sec. 21: Conforms due date for local occupancy taxes & returns to due date for sales and use tax
Transylvania County SL 1985-969 SL 1999-205 SL 2005-88	7/11/86 7/01/99 6/16/05	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Transylvania TDA	Conforms to uniform guidelines. SL 1985-969: Authorizes 3% OT SL 1999-205: Modifies OT penalties SL 2005-88: Additional up to 3% Conforms Co OT to uniform provisions in § 153A-155
Troutman, Town of SL 2005-220	7/26/05	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Troutman TDA	Conforms to uniform guidelines. SL 2005-220: Authorizes up to 3%

Tryon, Town of SL 2006-148	7/20/06	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Tryon TDA	Conforms to uniform guidelines. SL 2006-148: Authorizes up to 3%
Tyrrell County SL 2001-468	11/27/01	Up to 6%	2/3 to promote travel and tourism; 1/3 for tourism-related expenditures	Tyrrell TDA	Conforms to uniform guidelines. SL 2001-468: Authorizes up to 6%
Vance County SL 1987-1067 SL 2001-321	7/07/88 7/30/01	Not less than 3% and no more than 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Vance TDA	Conforms to uniform guidelines. SL 1987-1067: Authorizes 3% SL 2001-321: Additional up to 3% Establishes uniform provisions
Wake County SL 1985-850 SL 1991-594 SL 1995-458 SL 1997-68 See also § 160A-480.8(c) SL 2001-347 , Sec. 2.22 SL 2005-276 , Sec. 33.30 SL 2007-527 , Sec. 21(hh)	6/30/86 7/08/91 7/19/95 5/20/97 7/30/01 8/11/05 8/02/07	Up to 6%	Prior to Distribution: [1991] The county may deduct an amount not to exceed 3% of the gross OT proceeds to pay for the direct cost of administering & collecting the taxes. <u>For the first 2 years</u> prior to distributions, the county shall deduct and remit to Wake Technical Community College, the sum of \$100,000 <u>After the first 2 years</u> prior to distributions, the Board of Commissioners of Wake Co may, in its discretion, deduct and remit to Wake Technical Community College, the sum of \$100,000.	Raleigh Convention and Visitor Bureau	SL 1985-850: No more than 3% 1% merchant discount SL 1991-594: OT up to 6% Prepared Food & Bev. Tax up to 1% <i>Sec. 18 repeals the authority of the county or a unit of local govn. in Wake County to enact an OT under any other local act</i> SL 1995-458: Provides for the creation of Facility Authorities and establishes The Centennial Authority

			<p>WTCC must use funds only to support its ongoing program of training in hotel and motel mgmt. and food service.</p> <p>Monthly Distribution of OT: 45.25% to Raleigh 5% to Cary 34.75% to Wake County 15% to Greater Raleigh Convention and Visitor Bureau</p> <p>The distributions listed above for use as specified in the act</p>		<p>SL 1997-68: Amends the Facility Authority Act relating to membership of Facility Authorities and Room OT allocations for capital improvements</p> <p>SL 2007-527, s. 21 (hh) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p>
<p>Wake Forest, Town of SL 1989-604 SL 1991-594, <i>Repealed</i></p>	<p>7/11/89 7/08/91</p>	<p>3%</p>	<p>Promote tourism & economic development.</p>	<p>City officials</p>	<p>Authority repealed by SL 1991-594. See end notes.</p>
<p>Washington, City of SL 1991-158 SL 1995-736, Article XII SL 2001-365 SL 2013-414,ⁱ Sec. 60(k)</p>	<p>5/29/91 6/21/96 8/13/01 8/23/13</p>	<p>6%</p>	<p>2/3 to promote travel and tourism; 1/3 for tourism-related expenditures</p>	<p>City of Washington TDA</p>	<p>Conforms to uniform guidelines.</p> <p>SL 1991-158: Authorizes 3% OT</p> <p>SL 1995-736, Art. XII: Repeals s. 2(a) and 2(b) of SL 1991-158 in re TDA & appointments & terms of the city TDA as specified in s. 12.2 & 12.3 of the Charter, under Article XII</p> <p>SL 2001-365: Additional 3% OT</p>

Washington County SL 1991-821 SL 2001-305 SL 2013-414 , ⁱ Sec. 60(i)	7/01/92 7/24/01 8/23/13	6%	2/3 to promote travel and tourism; 1/3 for tourism-related expenditures	Washington TDA	Conforms to uniform guidelines. SL 1991-821: Authorizes 3% OT SL 2001-305: Additional 3% OT
Watauga Co District U SL 2005-197	7/18/05	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	Watauga County District U TDA	Watauga Co District U is comprised of the unincorporated areas of Watauga Co. Conforms to uniform guidelines (See <i>Beech Mtn Dist W</i>)
Wayne County SL 2015-255	9/29/15	1%	100% of the funds to promote travel and tourism in Wayne County	Wayne County TDA	SL 2015-255: Authorizes 1% OT Conforms Wayne Co OT to uniform provisions in § 153A-155
West Jefferson, Town of SL 2005-49	5/18/05	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures	West Jefferson TDA	Conforms to uniform guidelines. SL 2005-49: Authorizes up to 3%
Wilkes County District K SL 2010-78 , Sec. 8	7/9/10	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditure	Wilkes County District K TDA	Wilkes Co District K is comprised of the unincorporated areas of Wilkes Co Conforms to uniform guidelines.

<p>Wilkesboro, Town of SL 2001-439, Part IX.</p>	<p>10/15/01</p>	<p>Up to 3%</p>	<p>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</p>	<p>Wilkesboro TDA, Convention, and Visitors Bureau</p>	<p>Conforms to uniform guidelines. SL 2001-439, Part IX: Authorizes up to 3%</p>
<p>Wilmington, City of SL 2002-139 SL 2006-167, Section 8</p>	<p>10/03/02 7/27/06</p>	<p>3% (to become effective no earlier than 02-01-2003)</p>	<p>The county collects the tax and remits the proceeds to a convention center account. The funds in this account may be used only as follows:</p> <ol style="list-style-type: none"> 1. If, within 3 years after the first levy of the 3% tax, the City has demonstrated to the satisfaction of the TDA that all financing and development arrangements for a convention center have been completed, the county must remit the funds to the City to be used for the construction, financing, operation, promotion, and maintenance of a convention center. Thereafter, all tax proceeds remitted to the convention center account shall be remitted quarterly to the City. 2. If the conditions in 1) have not been met within 3 years, the county must remit the funds to the TDA to be used to promote travel and tourism. 3. If the conditions in 1) have been met but within 4 years after the first levy of the 3% tax, construction has not begun on a convention center, then the city must return any funds it received that have not been committed to the TDA to be used to promote tourism 	<p>Cape Fear Coast Convention and Visitors Bureau (set up as a TDA)</p>	<p>SL 2002-139: Up to 3% OT, if New Hanover Co has created a TDA pursuant to SL 1983-908, Part VIII, as amended</p> <p>SL 2006-167, Sec. 8: Rewrites Sec. 1 of SL 2002-139 and authorizes 3% OT, if New Hanover Co has created a TDA pursuant to SL 1983-908, Part VIII, as amended</p> <p>New Hanover County shall collect and administer the tax on behalf of City.</p>

			in the city.		
<p>Wilson County</p> <p>SL 1987-484</p> <p>SL 1987-901</p> <p>SL 1987-912</p> <p>SL 2007-527, Sec. 21(t)</p> <p>SL 2009-297</p> <p>SL 2016-65</p>	<p>6/26/87</p> <p>6/23/88</p> <p>6/23/88</p> <p>8/02/07</p> <p>7/16/09</p> <p>7/01/16</p>	6%	<p>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.</p>	Wilson Co TDA	<p>Complies with uniform guidelines</p> <p>SL 1987-484: Authorizes 3% OT</p> <p>SL 1987-901 and 912: Tech. changes only to SL 1987-484</p> <p>SL 2007-527, Sec. 21(t) Conforms due date for local occupancy taxes & returns to due date for sales and use tax</p> <p>SL 2009-297: <u>Up to 3% OT</u> Modifies composition of TDA Conforms legislation to uniform guidelines and provisions</p> <p>SL 2016-65: Additional 3% OT</p>
<p>Wrightsville Beach, Town</p> <p>SL 2002-138</p>	10/03/02	Up to 3%	50% to promote travel and tourism; 50% for tourism-related expenditures.	Cape Fear Coast Convention and Visitors Bureau (set up as a TDA)	<p>Up to 3% OT</p> <p>The county collects and administers the tax on the town's behalf.</p>
<p>Yadkin County District Y</p> <p>SL 2007-340, Sec. 2</p> <p>SL 2017-202, Part VII</p>	<p>8/02/07</p> <p>8/3/17</p>	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Yadkin County District Y TDA	<p>Conforms to uniform guidelines</p> <p>SL 2017-202, Part VII expanded area in which District can levy tax to all areas exclusive of Jonesville and</p>

					Yadkinville.
Yadkinville, Town of SL 2007-340 , Sec. 7	8/02/07	Up to 6%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Yadkinville TDA	SL 2007-340, Sec. 7: Conforms to uniform guidelines Up to 6% OT
Yancey County SL 1987-140 SL 2007-527 , Sec. 21(I)	5/05/87	3%	Direct advertising for visitor promotions, conventions, travel and tourism in Yancey County, including outdoor advertising, print media, broadcast media, and brochures; Marketing and promotions expenses, including test market programs, consultant fees, entertainment, housing expenses, travel expenses, and registration fees; Other expenses that aid and encourage visitor promotions, conventions, travel, and tourism in Yancey County.	Yancey County Chamber of Commerce Tourism & Travel Development Committee	SL 1987-140: Authorizes 3% OT SL 2007-527, Sec. 21(I) Conforms due date for local occupancy taxes & returns to due date for sales and use tax
Yanceyville, Town of SL 2007-224 , Sec. 3	7/17/07	Up to 3%	At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	Yanceyville TDA	SL 2007-224, Sec. 3: Conforms to uniform guidelines Up to 3% OT
Yaupon Beach, Town of (See: Oak Island) SL 1991-820 SL 1997-364 , Sec. 13 SL 1999-66	7/01/92 8/06/97 5/19/99	Up to 5%	3% tax: The town may use the proceeds of the tax only for tourism-related expenditures as defined in the act. Additional 2% tax: The town may use the	Town of Yaupon Beach	SL 1991-820: Authorizes up to 3% SL 1997-364, Sec. 13: Additional up to 2% SL 1999-66: Consolidates the charters of the towns

			proceeds of the tax only for beach nourishment and protection.		of Yaupon Beach and Long Beach & creates the new consolidated Town of Oak Island. Consolidation is effective 07-01-1999
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NOTES:

With the exception of Goldsboro and Hendersonville, the net proceeds of the tax are distributed to the appropriate body's finance officer. In some instances, a limit is placed on this cost. The usual limit is 3% to 5%. In Rutherford County, the limit is 10%. Goldsboro and Hendersonville define "net proceeds" as "gross proceeds."

The General Assembly authorized Wake County to impose a 6% occupancy tax in 1991 (S.L. 1991-594). The enactment of the tax under this authority repeals the authority of the county or a unit of local government in Wake County to enact an occupancy tax under any other local act. Wake County has enacted this tax. Therefore, the authority for the county to enact a 3% occupancy tax under S.L. 1985-850 and the authority of any units of local government in Wake County have been repealed.

A "merchant's discount" is the discount allowed a merchant for collecting a room occupancy tax, and it must be the same as the discount the State allows the merchant for collecting State sales and use tax.

Over the past several years, there has been a greater effort to make the occupancy taxes uniform. 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. The House Finance Committee has also appointed a subcommittee on occupancy taxes. The subcommittee has typically adhered to the guidelines set out in the North Carolina Travel and Tourism Coalition's policy statement for legislation authorizing local occupancy taxes. Many of the principles contained in its statement are similar to the ones established by the House Finance subcommittee in 1993. Based upon this work, the House Finance Committee looks for the inclusion of the following uniform 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 scope of the use provisions 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.
- **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.

ⁱ 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

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- Educational organizations
 - Charitable, benevolent, and other nonprofit organizations
 - Campgrounds/camp sites