

No. 101PA24

FIRST JUDICIAL DISTRICT

SUPREME COURT OF NORTH CAROLINA

GERALD COSTANZO, et al.,

Plaintiffs-Appellants,

v.

CURRITUCK COUNTY, NORTH
CAROLINA, et al.,

Defendants-Appellees.

From Currituck County

**MOTION OF NORTH CAROLINA TRAVEL AND TOURISM
COALITION, NORTH CAROLINA RESTAURANT AND LODGING
ASSOCIATION, NORTH CAROLINA HOSPITALITY ALLIANCE,
NORTH CAROLINA VACATION RENTAL MANAGERS ASSOCIATION,
AND VACTION RENTAL MANAGERS ASSOCIATION
FOR LEAVE TO FILE BRIEF OF *AMICI CURIAE***

TO THE HONORABLE SUPREME COURT OF NORTH CAROLINA:

NOW COME the North Carolina Travel and Tourism Coalition, North Carolina Restaurant and Lodging Association, North Carolina Hospitality Alliance, North Carolina Vacation Rental Managers Association, and Vacation Rental Managers Association, and hereby move the Court, pursuant to Rule 28.1 of the

North Carolina Rules of Appellate Procedure, for leave to file a brief of *amici curiae* in support of the Plaintiffs in this matter.

Proposed amici conditionally submit their brief of *Amici Curiae* with this Motion. In support of this motion, proposed amici show to the Court the following:

Nature of Applicants' Interest

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
- Explore Asheville
- Biltmore
- Carolina Hurricanes
- Cabarrus County Convention and Visitors Bureau
- Carolina Panthers
- Charlotte Hornets
- Charlotte Motor Speedway
- Charlotte Regional Visitors Authority
- Crystal Coast Tourism Authority

- Discovery Durham
- 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
- Explore Nash County
- 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 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. Its

mission is to aid in the development of policy to ensure all our communities reap the benefits of having a strong 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.

5. Vacation Rental Managers Association

The Vacation Rental Managers Association (VRMA) is the leading and largest global community for short-term vacation rental professionals. It provides education, information, connection and advocacy for its members, promotes the value of the short-term vacation rental experience to the public, and serves as the collective voice driving industry growth and professionalism.

Why an Amicus Curiae Brief is Desirable

These proposed amici 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 undisputed evidence in this case is that Currituck County has been spending a portion of its occupancy tax

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

Issue of Law to be Addressed

The position of *amici* is that the decision of the Court of Appeals is sound and should be affirmed. The Currituck County statute does not authorize the spending of occupancy tax proceeds for public safety services and equipment. Those are general services which all local governments must provide.

Identity of the Party Supported

The brief submitted by proposed *amici curiae* supports Plaintiffs and requests that the decision of the Court of Appeals be affirmed.

Timing of Filing

This motion is filed less than seven days after the party being supported and is therefore timely filed.

WHEREFORE, proposed *amici curiae* request that this motion be allowed and the proposed *amici curiae* brief be permitted to be filed in this appeal for the Court's consideration.

This the 1st day of October, 2025,

SMITH, ANDERSON, BLOUNT,
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By: /s/ Electronically submitted
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N.C. R. App. P. 33(b) Certification: I certify
that all of the attorneys listed below have
authorized me to list their names on this
document as if they had personally signed it.

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CERTIFICATE OF SERVICE

I hereby certify that on this day, I filed the foregoing motion with proposed amicus brief electronically with the Clerk of Court, which will send notification to all parties in the case, and served this filing by email, to the following:

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This the 1st day of October, 2025.

By: /s/ J. Mitchell Armbruster
J. Mitchell Armbruster