

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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HOUSE DRH30630-MC-198 (2/28)

Short Title: Modify Ahoskie Occupancy Tax.

(Local)

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Sponsors: Representative Mobley.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO MODIFY THE OCCUPANCY TAX AUTHORIZATION FOR THE  
TOWN OF AHOSKIE.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 2.1.(c) of S.L. 2006-164 reads as rewritten:

**"SECTION 2.1.(c)** Distribution and Use of Tax Revenue. – The Town of Ahoskie shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Town of Ahoskie Tourism Development Authority. The Authority shall use at least two-thirds of the funds remitted to it under this part to promote travel and tourism in the town and surrounding areas and shall use the remainder for tourism-related expenditures.

The following definitions apply in this part:

- (1) Net proceeds. – Gross proceeds less the cost to the town of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross receipts collected each year.
- (2) 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 the listed activities.
- (3) Tourism-related expenditures. – Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in a town and surrounding areas or to attract tourists or business travelers to the ~~town~~ town and surrounding areas. The term includes tourism-related capital expenditures."

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**SECTION 2.** This act is effective when it becomes law.