

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

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HOUSE BILL 193

Short Title: Expand Uses for Meck Ct/Charlotte Local Taxes. (Local)

Sponsors: Representatives Samuelson, W. Brawley, Carney, and Earle (Primary Sponsors).
For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.

Referred to: Government, if favorable, Finance.

March 4, 2013

A BILL TO BE ENTITLED

AN ACT TO EXPAND THE PERMISSIBLE USES OF THE LOCAL MECKLENBURG
COUNTY AND CITY OF CHARLOTTE LOCAL TAXES.

The General Assembly of North Carolina enacts:

SECTION 1. Section 9(a) of Part IV of Chapter 908 of the 1983 Session Laws, as amended by Chapters 821 and 922 of the 1989 Session Laws, Section 2 of S.L. 2001-402, Section 1 of S.L. 2011-160, and Section 69 of S.L. 2012-194, reads as rewritten:

"Sec. 9.(a) Distribution and Use of Proceeds. – The local administrative authority, acting on its own behalf or as agent for each taxing entity, shall distribute the proceeds of the taxes levied in this Part as provided in this subsection. The distribution shall be made by the 20th day of each month following the month in which the tax is collected.

...
(2) Distribution to Charlotte for ~~Convention Center~~ Facilities. – After deducting the amount provided above, the local administrative authority shall transfer an amount equal to three percent (3%) of the gross occupancy receipts and the entire net proceeds of the prepared food and beverage tax to the City of Charlotte. The net proceeds transferred to the City of Charlotte pursuant to this subdivision shall be applied in accordance with the following priorities. No application of any net proceeds to any class of the priorities set forth below in this subdivision shall be made until, with respect to each preceding class of priorities, either all payments for the current fiscal year have been provided for in full or no such payments are required for the current fiscal year.

...
d. To pay costs of constructing, renovating, and maintaining stadiums, ballparks, and other similar public places that have a seating capacity of 60,000 or more and that are used for professional sporting events.

e. To pay costs of constructing, renovating, and maintaining amateur sports facilities, including ancillary, associated facilities, located in the City of Charlotte.

...."

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

