



- 1 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
2 Tourism Development Authority, are designed to increase the use of lodging  
3 facilities, meeting facilities, or convention facilities in the district or to  
4 attract tourists or business travelers to the district. The term includes  
5 tourism-related capital expenditures.

6 **SECTION 2.(d)** Distribution and use of tax revenue. – Surry County District S  
7 shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Surry County  
8 District S Tourism Development Authority. The Authority shall use at least two-thirds of the  
9 proceeds remitted to it to promote travel and tourism in Surry County District S and shall use  
10 the remainder for tourism-related expenditures. In accordance with the North Carolina  
11 Constitution and the United States Constitution, the tax proceeds may be used only for the  
12 direct benefit of the jurisdiction of Surry County District S. None of the proceeds may be used  
13 to promote travel or tourism in areas within Surry County that are outside of the district or for  
14 tourism-related expenditures in the county that are outside of the district.

15 **SECTION 3.** Surry County District S Tourism Development Authority. – (a)  
16 Appointment and Membership. – When the governing body of the district adopts a resolution  
17 levying a room occupancy tax under this act, it shall also adopt a resolution creating the Surry  
18 County District S Tourism Development Authority, which shall be a public authority under the  
19 Local Government Budget and Fiscal Control Act. The resolution shall provide for the  
20 membership of the Authority, including the members' terms of office, and for the filling of  
21 vacancies on the Authority. At least one-third of the members must be individuals affiliated  
22 with businesses that collect the tax in the district, and at least one-half of the members must be  
23 individuals currently active in the promotion of travel and tourism in the district. The board of  
24 commissioners shall designate one member of the Authority as chair and shall determine the  
25 compensation, if any, to be paid to members of the Authority.

26 The Authority shall meet at the call of the chair and shall adopt rules of procedure to  
27 govern its meetings. The Finance Officer for Surry County shall be the ex officio finance  
28 officer of the Authority.

29 **SECTION 3.(b)** Duties. – The Authority shall expend the net proceeds of the tax  
30 levied under this act for the purposes provided in Section 2 of this act. The Authority shall  
31 promote travel, tourism, and conventions in the district, sponsor tourist-related events and  
32 activities in the district, and finance tourist-related capital projects in the district.

33 **SECTION 3.(c)** Reports. – The Authority shall report quarterly and at the close of  
34 the fiscal year to the governing body of the district on its receipts and expenditures for the  
35 preceding quarter and for the year in such detail as the governing body of the district may  
36 require.

37 **SECTION 4.** G.S. 153A-155(g) reads as rewritten:

38 "**§ 153A-155. Uniform provisions for room occupancy taxes.**

39 (g) This section applies only to Alleghany, Anson, Brunswick, Buncombe, Burke,  
40 Cabarrus, Camden, Carteret, Caswell, Chowan, Clay, Craven, Cumberland, Currituck, Dare,  
41 Davie, Duplin, Durham, Franklin, Granville, Halifax, Haywood, Madison, Martin, McDowell,  
42 Montgomery, Nash, New Hanover, New Hanover County District U, Northampton,  
43 Pasquotank, Pender, Perquimans, Person, Randolph, Richmond, Rockingham, Rowan,  
44 Sampson, Scotland, Stanly, Swain, Transylvania, Tyrrell, Vance, and Washington Counties, to  
45 Surry County District S, to Watauga County District U, to Yadkin County District Y, and to the  
46 Township of Averasboro in Harnett County and the Ocracoke Township Taxing District."

47 **SECTION 5.** This act is effective when it becomes law.