

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 1028
HOUSE BILL 1615

AN ACT AUTHORIZING THE CITY OF LUMBERTON TO LEVY A TRANSIENT
OCCUPANCY TAX.

The General Assembly of North Carolina enacts:

Section 1. Section 37 of Chapter 908 of the 1983 Session Laws is amended by deleting the second sentence of that section and substituting the following:

"Except in the City of Lumberton, this tax applies to the rental of accommodations subject to sales tax under G.S. 105- 164.4(3) and to the rental of all private residences and cottages, regardless whether the residence or cottage is rented for less than 15 days. In the City of Lumberton, this tax applies only to the rental of accommodations subject to sales tax under G.S. 105-164.4(3)."

Sec. 2. Section 44 of Chapter 908 of the 1983 Session Laws is amended by adding the City of Lumberton in the appropriate alphabetical order.

Sec. 3.1. The second sentence of Section 40 of Chapter 908, Session Laws of 1983, is amended by deleting "As" and inserting in lieu thereof "Except in the City of Lumberton, as".

Sec. 3.2. Section 40 of Chapter 908, Session Laws of 1983, is amended by adding the following at the end:

"In the City of Lumberton, these funds may be used only as follows:

- (1) fifty percent (50%) of the funds may be used only for 'tourism related expenditures'. As used in this act, the term 'tourism related expenditures' includes the following type of expenditures:

Criminal justice system, fire protection, public facilities and utilities, health facilities, and solid waste and sewage treatment.

These funds may not be used for services normally provided by the city on behalf of its citizens unless these services promote tourism and enlarge its economic benefits by enhancing the ability of the city to attract and provide for tourists.

- (2) fifty percent (50%) of the funds must be used to promote travel and tourism and must be used to plan, construct, operate, maintain, or in any way promote a civic center, convention center, public auditorium or like facility that may now be in existence or built in the future."

Sec. 4. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 28th day of June, 1984.