

February 6, 2007

**H 78. MORGANTON OCCUPANCY TAX.** Filed 2/6/07. *TO AUTHORIZE THE CITY OF MORGANTON TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX.* Authorizes the Morganton City Council to levy a room occupancy tax of up to 3%. Net proceeds are to be remitted to the Morganton Tourism Development Authority, which must use at least two-thirds of the funds to promote travel and tourism in Morganton and the remainder for tourism-related expenditures. Requires that one-third of the members of the Tourism Development Authority be individuals affiliated with businesses collecting taxes, and at least one-half of its members must be individuals working to promote travel and tourism in the city. Amends GS 160A-215(g) to add Morganton to the list of cities governed by the uniform room occupancy tax provisions.

**Intro. by Church.**

BURKE, GS 160A

June 26, 2007

**H 78. AMEND BURKE COUNTY OCCUPANCY TAX (NEW).** Filed 2/6/07. House committee substitute makes the following changes to 1st edition. Deletes provisions that would have authorized the Morganton City Council to levy a room occupancy tax of up to 3% and instead amends SL 1989-422, as amended, to authorize Burke County to levy an additional 3% room occupancy tax. Provides that both the existing and additional tax must be levied, administered, collected, and repealed as provided in GS 153A-155 (Uniform provisions for room occupancy taxes). Requires the Burke County Tourism Development Authority (TDA) to use at least two-thirds of the existing and new occupancy tax proceeds to promote travel and tourism (primarily marketing activity) in the county and the remainder for other specified purposes. Requires the county to create the TDA, of which at least one-third of the members must be individuals affiliated with the businesses that collect the tax and at least three-fourths must be individuals currently active in promoting travel and tourism in the county. Provides that the TDA receives the gross proceeds of the two taxes minus the cost to the county of administering and collecting the tax (not to exceed 3% of the first \$500,000 of gross proceeds and 1% of the remaining gross receipts collected each year). Makes other conforming changes. Extends the scope of GS 153A-155 (uniform occupancy tax provisions) to Burke County. Deletes the proposed amendment to GS 160-215.

July 23, 2007

**H 78. AMEND BURKE COUNTY OCCUPANCY TAX.** Filed 2/6/07. Senate amendment makes the following changes to 2nd edition. Decreases the proportion of members of the Burke County Tourism Development Authority who must be currently active in the promotion of travel and tourism from three-fourths to one-half.

July 27, 2007

**SL 2007-265 (H 78). AMEND BURKE COUNTY OCCUPANCY TAX. AN ACT TO AUTHORIZE BURKE COUNTY TO LEVY AN ADDITIONAL THREE PERCENT OCCUPANCY TAX AND TO MAKE OTHER ADMINISTRATIVE CHANGES.** Summarized in *Daily Bulletin* 6/26/07 and 7/23/07. Enacted July 26, 2007. Effective July 26, 2007.