

March 11, 2009

H 564. WILSON COUNTY OCCUPANCY TAX MODIFICATION. Filed 3/11/09. *TO MODIFY THE AUTHORIZATION FOR WILSON COUNTY TO LEVY AN OCCUPANCY TAX.*

Amends SL 1988-484, as amended, to authorize that the Wilson County Board of Commissioners may levy (was, by resolution, after not less than 10 days' public notice and after a public hearing) a room occupancy tax of *up to* 3%. Removes the exemption from the occupancy tax for accommodations furnished by summer camps or by businesses that offer to rent no more than five units. Deletes existing provisions for levy collection, administration, penalties, and repeal of the tax and, instead, provides that those procedures be in accordance with GS 153A-155. Provides for definitions and requires the Wilson County Tourism Development Authority (TDA) to use at least two-thirds of the funds remitted to it on a quarterly (was, monthly) basis to promote travel and tourism in Wilson County with the remainder used for tourism-related expenditures. Provides that at least one-third of the members of the TDA must be individuals affiliated with businesses that collect tax in the county and at least one-half be individuals active in the promotion of travel and tourism in the county. Increases the composition of the TDA to nine (was, seven) members. Deletes specified terms of office for TDA members and instead requires that the resolution levying the tax also provide for the members' terms of office and for filling vacancies. Amends reporting requirements to require quarterly reports. Makes a conforming change to GS 153-155(g). Repeals SL 1988-912 (making technical changes to the Wilson TDA).
Intro. by Tolson. WILSON

May 20, 2009

H 564. WILSON COUNTY OCCUPANCY TAX MODIFICATION. Filed 3/11/09. House committee substitute makes the following changes to 1st edition. Deletes the requirement that the three owners or operators of motels, hotels, or other taxable accommodations in Wilson appointed to the Wilson County Tourism Development Authority must be owners or operators of motels, hotels, or other taxable units with a minimum of five units.

May 21, 2009

H 564. WILSON COUNTY OCCUPANCY TAX MODIFICATION. Filed 3/11/09. House amendment makes the following changes to 2nd edition. Deletes repeal of SL 1988-912, which amended Section 2(b) and (d) of SL 1987-484. Also makes technical changes.

July 20, 2009

SL 2009-297 (H 564). WILSON COUNTY OCCUPANCY TAX MODIFICATION. AN ACT TO MODIFY THE AUTHORIZATION FOR WILSON COUNTY TO LEVY AN OCCUPANCY TAX. Summarized in *Daily Bulletin* 3/11/09, 5/20/09, and 5/21/09. Enacted July 16, 2009. Effective July 16, 2009.