

February 26, 2009

S 339. STALLINGS OCCUPANCY TAX. Filed 2/26/09. *TO CREATE A SPECIAL TAXING DISTRICT MADE UP OF THE PORTION OF THE TOWN OF STALLINGS LOCATED IN UNION COUNTY AND TO AUTHORIZE THE DISTRICT TO LEVY UP TO A FIVE PERCENT ROOM OCCUPANCY TAX WITHIN THE DISTRICT TO BE USED FOR TOURISM DEVELOPMENT WITHIN THE DISTRICT.*

Creates the Stallings District U taxing district, consisting of the part of the Town of Stallings located within Union County. Authorizes the governing body of Stallings District U to levy a room occupancy tax of up to 5%. Provides that the tax must be levied, administered, collected, and repealed as provided in GS 160A-215 (uniform provisions for municipality room occupancy taxes). Requires the Stallings District U Tourism Development Authority (District U Authority) to use at least two-thirds of the occupancy tax proceeds to promote travel and tourism in the district and the remainder for tourism related expenditures. Restricts the use of the proceeds to only for the direct benefit of the jurisdiction of Stallings District U. Prohibits the use of the proceeds to promote travel or tourism in areas within the Town of Stallings that lie outside of District U or for tourism-related expenditures in the town that are outside of District U. Mandates that at least one-third of District U Authority members must be affiliated with businesses that collect the tax in the district and at least one-half must be currently active in the district's travel and tourism promotion. Makes a conforming change to GS 160A-215(g).

Intro. by Goodall.

UNION