

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

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HOUSE BILL 504  
Committee Substitute Favorable 8/5/15

Short Title: Moore County Occupancy Tax Increase.

(Local)

Sponsors:

Referred to:

April 2, 2015

1 A BILL TO BE ENTITLED  
2 AN ACT TO AUTHORIZE MOORE COUNTY TO LEVY AN ADDITIONAL  
3 OCCUPANCY TAX.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Section 2 of S.L. 2011-113 reads as rewritten:

6 "**SECTION 2.** Occupancy tax. – (a) Authorization and Scope. – The Board of  
7 Commissioners of Moore County may levy a room occupancy tax of up to three percent (3%)  
8 of the gross receipts derived from the rental of any room, lodging, or accommodation furnished  
9 by a hotel, motel, inn, tourist camp, or similar place within the county that is subject to sales tax  
10 imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local  
11 sales tax. ~~This tax does not apply to accommodations furnished by nonprofit charitable,~~  
12 ~~educational, or religious organizations when furnished in furtherance of their nonprofit~~  
13 ~~purpose.~~

14 "**SECTION 2.(a1)** Authorization of Additional Tax. – In addition to the tax authorized by  
15 subsection (a) of this section, the Moore County Board of Commissioners may levy an  
16 additional room occupancy tax of up to three percent (3%) of the gross receipts derived from  
17 the rental of accommodations taxable under subsection (a) of this section. The levy, collection,  
18 administration, and repeal of the tax authorized by this subsection shall be in accordance with  
19 the provisions of this section. Moore County may not levy a tax under this subsection unless it  
20 also levies the tax authorized under subsection (a) of this section.

21 "**SECTION 2.(b)** Administration. – A tax levied under this section shall be levied,  
22 administered, collected, and repealed as provided in G.S. 153A-155. The penalties provided in  
23 G.S. 153A-155 apply to a tax levied under this section.

24 "**SECTION 2.(c)** Definitions. – The following definitions apply in this act:

- 25 (1) Net proceeds. – Gross proceeds less the cost to the county of administering  
26 and collecting the tax, as determined by the finance officer, not to exceed  
27 three percent (3%) of the first five hundred thousand dollars (\$500,000) of  
28 gross proceeds collected each year and one percent (1%) of the remaining  
29 gross proceeds collected each year.
- 30 (2) Promote travel and tourism. – To advertise or market an area or activity,  
31 publish and distribute pamphlets and other materials, conduct market  
32 research, or engage in similar promotional activities that attract tourists or  
33 business travelers to the area. The term includes administrative expenses  
34 incurred in engaging in the listed activities.
- 35 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
36 Moore County Tourism Development Authority, are designed to increase the



1 use of lodging facilities, meeting facilities, or convention facilities in the  
2 county or to attract tourists or business travelers to the county. The term  
3 includes tourism-related capital expenditures.

4 **"SECTION 2.(d)** Distribution and Use of Tax Revenue. – Moore County shall, on a  
5 quarterly basis, remit to the Moore County Tourism Development Authority the net proceeds of  
6 the occupancy tax. The Authority shall use at least two-thirds of the funds remitted to it under  
7 this subsection to promote travel and tourism in Moore County and shall use the remainder for  
8 tourism-related expenditures."

9 **SECTION 2.** This act is effective when it becomes law.