



# NORTH CAROLINA GENERAL ASSEMBLY

2025 Session

## Legislative Fiscal Note

**Short Title:** Maysville Occupancy Tax.  
**Bill Number:** House Bill 143 (First Edition)  
**Sponsor(s):** Rep. Humphrey

### SUMMARY TABLE

FISCAL IMPACT OF H.B.143, V.1					
	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>
<b>Local Impact</b>					
Local Revenue	\$10,800	\$10,900	\$11,100	\$11,300	\$11,500
<u>Less Local Expenditures</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET LOCAL IMPACT</b>	<b>\$10,800</b>	<b>\$10,900</b>	<b>\$11,100</b>	<b>\$11,300</b>	<b>\$11,500</b>

### FISCAL IMPACT SUMMARY

House Bill 143 would authorize the town of Maysville to levy up to a 6% room occupancy tax, which would generate approximately \$11,000 annually. At least two-thirds of the proceeds from the tax would have to be used for tourism promotion and the remainder for tourism-related expenditures.

### FISCAL ANALYSIS

Maysville town staff report there are currently 6 rooms for rent within town limits. The Fiscal Research Division (FRD) relied on this data, other information on occupancy rates, room costs, and adjusted for actual and forecasted changes in the leisure and hospitality industry. FRD estimates Maysville will collect approximately \$11,000 beginning in Fiscal Year 2025-26 at a 6% occupancy tax rate.

### TECHNICAL CONSIDERATIONS

N/A.

### DATA SOURCES

Town of Maysville; Moody's Analytics.



## **LEGISLATIVE FISCAL NOTE – PURPOSE AND LIMITATIONS**

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This document is an official fiscal analysis prepared pursuant to Chapter 120 of the General Statutes and rules adopted by the Senate and House of Representatives. The estimates in this analysis are based on the data, assumptions, and methodology described in the Fiscal Analysis section of this document. This document only addresses sections of the bill that have projected direct fiscal impacts on State or local governments and does not address sections that have no projected fiscal impacts.

## **CONTACT INFORMATION**

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Questions on this analysis should be directed to the Fiscal Research Division at (919) 733-4910.

## **ESTIMATE PREPARED BY**

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Brent Lucas

## **ESTIMATE APPROVED BY**

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March 27, 2025



**Signed copy located in the NCGA Principal Clerk's Offices**

