## OCCUPANCY TAX OVERVIEW

*Updated as of May 2022*

<table>
<thead>
<tr>
<th>JURISDICTION &amp; SESSION LAW</th>
<th>DATE LEGISLATIVELY ENACTED</th>
<th>AMOUNT OF TAX</th>
<th>HOW ALLOCATED</th>
<th>GOVERNING BODY</th>
<th>NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ahoskie, Town of</td>
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<tr>
<td>SL 2006-164</td>
<td>7/26/06, 7/03/08</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures in the area.</td>
<td>Town of Ahoskie TDA</td>
<td>Conforms to uniform guidelines. SL 2006-164: Up to 3% OT SL 2008-45: Clarifies that the Town may use OT proceeds to promote travel and tourism in the area.</td>
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<td>SL 2008-45</td>
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<tr>
<td>Alamance County</td>
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<tr>
<td>SL 1987-950, SL 2007-527,</td>
<td>6/24/88, 8/31/07, 8/23/13</td>
<td>3%</td>
<td>2/3 to the TDA to further the development of travel, tourism, and conventions in the county through State, national, and international advertising and promotion. 1/3 to county to be used only for acquiring, constructing, financing (including debt service), maintaining, and operating civic centers, arts centers, libraries, parks, museums, and recreational facilities and for visitor-related programs and activities including, but not limited to, museums and other art or cultural programs, events, and festivals.</td>
<td>Alamance Co TDA</td>
<td>SL 1987-950: Authorizes 3% OT SL 2007-527, Sec 21(y) Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
</tr>
<tr>
<td>County</td>
<td>SL References</td>
<td>Authority to Levy Tax Repealed by SL 2001-434, Part IV</td>
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<tr>
<td>Albemarle, City of SL 1991-915 Repealed SL 2001-434, Part IV</td>
<td>7/10/92 10/11/01</td>
<td>6% At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
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<tr>
<td>Alleghany County SL 1991-162 SL 2004-106 SL 2011-170, Part I SL 2013-414, Sec. 60(q)</td>
<td>5/29/91 7/16/04 6/17/11 8/23/13</td>
<td>6% At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. Alleghany Co Chamber of Commerce until levy of additional 3% OT, then TDA Conforms to uniform guidelines. SL 1991-162: Authorizes 3% OT SL 2004-106: Modifies distribution and use of tax proceeds Conforms Alleghany Co OT to uniform statutory provisions in § 153A-155; exception: net proceeds of tax will be distributed to the Alleghany Co Chamber of Commerce, which will act as its TDA When annual net proceeds of OT exceed $100,000, County Commissioners must adopt a resolution creating a county TDA (current OT collection @ $28,000) SL 2011-170, Part I: Additional 3% OT Requires Alleghany Co to establish a TDA upon levy of tax</td>
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</tr>
<tr>
<td>Anson County SL 2001-434, Part II SL 2010-78</td>
<td>10/11/01 7/09/10</td>
<td>6% At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. Anson TDA Conforms to uniform guidelines. SL 2001-434, Part II:</td>
<td></td>
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</tr>
<tr>
<td>Location</td>
<td>Legislation</td>
<td>Effective Dates</td>
<td>Percent</td>
<td>Used For</td>
<td>Notes</td>
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</tbody>
</table>
| Ashe County  
SL 1991-163  
SL 2007-527, Sec. 21(dd) | 5/29/91  
8/31/07 | 3% | 1/3 to Ashe County Chamber of Commerce only for travel and tourism  
2/3 to Ashe County general fund for any public purpose. | Ashe County  
SL 1991-163:  
Authorizes 3% OT  
SL 2007-527, s. 21 (dd)  
Conforms due date for occupancy taxes & returns to due date for sales and use tax |
| Averasboro Township  
in Harnett County  
SL 1987-142  
SL 2001-439, Part XII  
SL 2014-83 | 5/05/87  
10/15/01  
7/25/14 | 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | Averasboro Township TDA  
SL 1987-142:  
Not to exceed 3%  
SL 2001-439, Part XII  
Additional 3% OT & requires Averasboro Township to establish a TDA upon levy of the additional 3% OT.  
SL 2014-83:  
Makes changes to the composition, meeting requirements, and authority of the Averasboro Township TDA (the Authority), bringing the TDA in line with the Occupancy Tax Guidelines.  
Applies to the distribution of the net proceeds of the OT on or after the earlier of October 1, 2014, or |
<table>
<thead>
<tr>
<th>Location</th>
<th>Date</th>
<th>Tax Rate</th>
<th>Description</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Avery County</strong></td>
<td><strong>7/23/93</strong></td>
<td><strong>6%</strong></td>
<td>To promote tourism in the village and for tourism-related expenditures. Tourism-related expenditures include criminal justice system, fire protection, public ties &amp; utilities, health facilities, solid waste &amp; sewage treatment, control &amp; repair of water-front erosion. The funds may not be used for services normally provided by the village on behalf of its citizens unless these services promote tourism and enlarge its economic benefits by enhancing the ability of the village to attract and provide for tourists.</td>
<td><strong>8/19/97</strong></td>
</tr>
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<td></td>
<td><strong>10/15/01</strong></td>
<td></td>
<td>SL 2001-439, Part XVI Avery Co authority to levy tax repealed</td>
<td><strong>10/15/01</strong></td>
</tr>
<tr>
<td><strong>Bald Head Island, Village</strong></td>
<td><strong>7/12/91</strong></td>
<td><strong>6%</strong></td>
<td>Effective 10/1/00 – 10/1/10: At least 1/3 to promote travel and tourism and 2/3 for tourism-related expenditures, which includes capital expenditures and expenditures required to make the downtown tourist area and nearby green areas more accessible, attractive, and usable to pedestrian tourists. Effective 10/1/10: 2/3 to promote travel and tourism, and 1/3 for tourism related expenditures and deletes capital expenditures and</td>
<td><strong>7/01/94</strong></td>
</tr>
</tbody>
</table>
expenditures required to make the
downtown tourist area and nearby
green areas more accessible,
attractive, and usable to
pedestrian tourists from definition
of “tourism-related expenditures”

<table>
<thead>
<tr>
<th>Beech Mountain, Town of</th>
<th>6/16/87</th>
<th>6%</th>
<th>SL 2001-434:</th>
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<tbody>
<tr>
<td>SL 1987-376</td>
<td>10/11/01</td>
<td></td>
<td>The TDA must segregate the funds into 3 separate accounts: Watauga Proceeds Account Avery Proceeds Account District W Proceeds Account Watauga County Watauga Proceeds Account. For the 1st 7 years: The TDA must use 1/3 of the funds in this account to promote travel and tourism and the remainder for tourism-related expenditures. After 7 years: 2/3 shall be used to promote travel and tourism and 1/3 for tourism-related expenditures. Avery County Avery Proceeds Account The TDA shall use at least 2/3 of the funds in this account to promote travel and tourism in Beech Mountain and the remainder for tourism-related expenditures. Beech Mountain District W</td>
</tr>
<tr>
<td>SL 2001-434, Part V</td>
<td>10/15/01</td>
<td></td>
<td>SL 2001-439: Authorizes the towns in Avery County to levy a 3% room OT. Conforms Beech Mtn OT to provisions in § 160A-215</td>
</tr>
<tr>
<td>SL 2001-439, Part XV</td>
<td>8/28/02</td>
<td></td>
<td>SL 2002-94: Additional 3% OT for Town of Beech Mtn Beech Mtn may not levy the additional 3% authorized by SL 2002-94 if Beech Mtn District W is levying an occupancy tax.</td>
</tr>
</tbody>
</table>

1 SL 2001-434 (HB 685): The Parts of the act regarding Beech Mountain and the new taxing district became effective the first day of the fourth month following October 11, 2001. The remainder of the act became effective October 11, 2001.
<table>
<thead>
<tr>
<th>Location</th>
<th>Date</th>
<th>Tax Rate</th>
<th>Purpose</th>
<th>TDA</th>
<th>Notes</th>
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</thead>
</table>
| Beech Mountain Dist W          | 10/11/01² | Up to 3% | *1st 7 years:* At least 1/3 to promote travel and tourism in District W; remainder for tourism-related expenditures.  
*After 7 years:* At least 2/3 to promote travel and tourism in District W; remainder for tourism-related expenditures. | Beech Mountain TDA       | SL 2001-434, Part VII: Creates a new taxing district consisting of that part of the Town of Beech Mountain that is located in Watauga County. |
| Belmont, City of               | 7/26/05    | Up to 3% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.       | Belmont TDA              | Conforms to uniform guidelines. SL 2005-220: Authorizes up to 3%                                                               |
| Benson, Town of                | 7/17/06    | Up to 2% | At least 2/3 to promote travel and tourism in Benson; remainder for tourism-related expenditures in Benson. | Johnston County TDA      | Total amount levied in Benson would be 5% when combined with the Johnston County rate of 3%.                                        |
| Bermuda Run, Town of           | 7/09/10    | Up to 3% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.       | Bermuda Run TDA          | Conforms to uniform guidelines.                                                                                                     |
|                                | 6/30/03    |          |                                               |                          |                                                                                                                                 |

² SL 2001-434 (HB 685): The Parts of the act regarding Beech Mountain and the new taxing district became effective the first day of the fourth month following October 11, 2001. The remainder of the act became effective October 11, 2001.
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<tr>
<th>Location</th>
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<th>Rate</th>
<th>Purpose</th>
<th>Authority</th>
<th>Notes</th>
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</thead>
<tbody>
<tr>
<td>Boiling Springs, Town of</td>
<td>7/20/06</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Boiling Springs TDA</td>
<td>Conforms to uniform guidelines.</td>
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<tr>
<td>SL 2006-148</td>
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<tr>
<td>Boone, Town of</td>
<td>5/11/87</td>
<td>6%</td>
<td>At least 2/3 to promote tourism; remainder for tourism-related expenditures recommended by the Boone Town Council and approved by the Authority</td>
<td>Boone TDA</td>
<td>Conforms to uniform guidelines, but includes additional language as recommended by Town Council.</td>
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<tr>
<td>SL 1987-170</td>
<td>7/13/98</td>
<td></td>
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<tr>
<td>SL 1998-35</td>
<td>8/31/07</td>
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<tr>
<td>SL 2007-527, Sec. 21(o)</td>
<td>7/13/09</td>
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<tr>
<td>SL 2009-291</td>
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<tr>
<td>Brunswick County</td>
<td>8/06/97</td>
<td>1%</td>
<td>Promote travel and tourism.</td>
<td>Brunswick TDA</td>
<td>SL 1997-364: Authorizes 1% OT TDA may use no more than 10% for administrative expenses, including salary &amp; benefits</td>
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<td>SL 1997-364</td>
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<tr>
<td>Location</td>
<td>Legislation</td>
<td>Year(s)</td>
<td>Percentage</td>
<td>Use of Proceeds</td>
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<tr>
<td>Buncombe County</td>
<td>SL 1983-908, Part VI</td>
<td>7/21/83</td>
<td>6%</td>
<td>Used only to further the development of travel, tourism, and conventions in the county through State, national, and international advertising and promotion</td>
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<tr>
<td></td>
<td>SL 1985-942</td>
<td>7/08/86</td>
<td></td>
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<tr>
<td></td>
<td>SL 2001-162</td>
<td>6/04/01</td>
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<td>SL 2013-414, § 60(a)</td>
<td>8/23/13</td>
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<td>SL 2015-128</td>
<td>6/29/15</td>
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<td>SL 2020-3</td>
<td>5/4/20</td>
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<td>Buncombe Co TDA</td>
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<td>Buncombe County OT provisions conformed to uniform statutory provisions in § 153A-155</td>
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<td></td>
<td>SL 1983-908:</td>
<td></td>
<td></td>
<td>Authorizes 2% OT</td>
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<td>SL 1985-942:</td>
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<td></td>
<td>Additional 1% OT</td>
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<td></td>
<td>SL 2001-162:</td>
<td></td>
<td></td>
<td>2nd additional 1% OT</td>
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<tr>
<td></td>
<td>SL 2015-128:</td>
<td></td>
<td></td>
<td>Additional 2% OT</td>
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<tr>
<td></td>
<td>SL 2020-3:</td>
<td></td>
<td></td>
<td>Authorizes TDA to use occupancy tax proceeds in its TPD Fund to provide grants to tourism businesses affected by Covid-19.</td>
<td></td>
</tr>
<tr>
<td>Burgaw, Town of</td>
<td>SL 2006-167</td>
<td>7/17/06</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote tourism; remainder for tourism-related expenditures.</td>
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<tr>
<td></td>
<td>SL 2013-38</td>
<td>5/01/13</td>
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<td></td>
<td>Burgaw TDA</td>
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<td></td>
<td>Conforms to uniform guidelines.</td>
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<tr>
<td></td>
<td>SL 2013-38:</td>
<td></td>
<td></td>
<td>Amends Sec. 2(a) of SL 2006-167 to require the Burgaw TDA be individuals who are affiliated with businesses that collect the tax in the town and at least ½ (was ¾) of the members must be</td>
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</tr>
<tr>
<td>County</td>
<td>Legislation</td>
<td>Dates</td>
<td>Tax Rate</td>
<td>Description</td>
<td>Notes</td>
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</tr>
<tr>
<td>Burke County</td>
<td>SL 1989-422</td>
<td>6/23/89</td>
<td>6%</td>
<td>First 3%: At least 2/3 must be used to promote travel and tourism in Burke, and the remainder must be used for tourism-related expenditures in Burke County.</td>
<td>Burke Co TDA</td>
</tr>
</tbody>
</table>
|                | SL 1995-143       | 6/01/95     |          | Remainder: TDA must divide the remaining net proceeds into 3 separate amounts & accounts as follows: 45% to Morganton Account 30% to Burke Co Account 25% to Valdese Account | SL 1989-422: Authorizes 3% OT
SL 1995-143: Specifies how OT proceeds shall be divided |
<p>| Cabarrus County| SL 1989-658       | 7/19/89     | Not &lt; 3%, nor &gt; 6% | 100% of net proceeds only to develop or promote tourism, tourist-related support services and facilities, tourist-related events, tourist-related activities, or tourist attractions. | Cabarrus County Tourism Authority                                                             |
|                | SL 2001-439, Part XVII. | 10/15/01    |          |                                                                                                                                             | SL 1989-658: Authorizes tax of not less than 3% nor more than 5%                             |
|                | SL 2010-79        | 07/09/10    |          |                                                                                                                                             | SL 2001-439, XVII: Authorizes tax of not less than 3% nor more than 6%                      |
|                |                   |             |          |                                                                                                                                             | SL 2010-79: Expands membership of Cabarrus County Tourism Authority from 9 to 12. Also modifies membership by requiring the appt. of at least 4 hoteliers and at least 2 persons active in the promo- |</p>
<table>
<thead>
<tr>
<th>Location</th>
<th>Date</th>
<th>Tax Rate</th>
<th>Use of Funds</th>
<th>Tax Authority</th>
<th>Notes</th>
</tr>
</thead>
</table>
| Caldwell County               | 6/25/87     | 3%       | **15% of funds:** For administrative expenses related to promoting tourism and industrial growth.  
**Remainder:**  
50% to promote travel and tourism and sponsor tourist-oriented events;  
50% to promote industrial and economic growth.                                      | Caldwell County Chamber of Commerce                | SL 1987-472: Tax does not apply to Caldwell Co portion of Blowing Rock.  
3% merchant discount.  
SL 2007-527, s. 21(s) Conforms due date for occupancy taxes & returns to due date for sales and use tax. |
|                               | 8/31/07     |          |                                                                               |                                                    |                                                                                                                                       |
| Camden County                 | 7/17/04     | Up to 6% | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Camden TDA                                         | SL 2004-120: Conforms to uniform guidelines.  
No lodging facilities in Camden County as of date of enactment.                                                                   |
| Carolina Beach, Town of       | 10/03/02    | Up to 3% | 50% to promote travel and tourism; 50% for tourism-related expenditures  
New Hanover Co collects & administers tax on behalf of tn                          | Cape Fear Coast Convention and Visitors Bureau (set up as a TDA) | SL 2002-138: Authorizes up to 3% OT.                                                                                               |
|                                |             |          |                                                                               |                                                    |                                                                                                                                       |
| Carrboro, Town of             | 10/15/01    | Up to 3% | 2/3 to promote travel and tourism; 1/3 for tourism-related expenditures.       | Carrboro TDA                                       | SL 2001-439, Part XIV: Authorizes up to 3% OT.  
Conforms to uniform guidelines                                                                                                    |
|                                |             |          |                                                                               |                                                    |                                                                                                                                       |
Carteret County

<table>
<thead>
<tr>
<th>Act</th>
<th>Date</th>
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<tbody>
<tr>
<td>SL 1987-375</td>
<td>6/16/87</td>
</tr>
<tr>
<td>SL 1989-171</td>
<td>5/31/89</td>
</tr>
<tr>
<td>SL 2001-381</td>
<td>8/20/01</td>
</tr>
<tr>
<td>SL 2005-120</td>
<td>6/28/05</td>
</tr>
<tr>
<td>SL 2005-435</td>
<td>8/24/05</td>
</tr>
<tr>
<td>SL 2007-112</td>
<td>6/27/07</td>
</tr>
<tr>
<td>SL 2007-484</td>
<td>8/30/07</td>
</tr>
<tr>
<td>SL 2013-223</td>
<td>6/27/13</td>
</tr>
<tr>
<td>SL 2013-414</td>
<td>8/23/13</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Current Tax Rate</th>
<th>Date</th>
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<tbody>
<tr>
<td>5%</td>
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</tbody>
</table>

- **Currently:** 50% to the TDA and used to promote travel and tourism. 50% retained by county and used for beach nourishment.
- **Effective July 1, 2010:**
  - If levying 6% (See Notes): 50% to TDA to promote travel and tourism. 33% to county for beach nourishment 17% for convention center financing.
  - If levying 5% (See Notes): 60% to TDA to promote travel and tourism 40% to county for beach nourishment.

### Funds to promote travel & tourism
- Administered by Carteret Co TDA
- Remaining funds administered by Board of Commissioners.

### The county is authorized to levy additional 1% tax, effective July 1, 2010, if:
1. A development plan for the construction of a convention center has been approved by June 30, 2010, and
2. There is a signed contract for construction to begin no later than July 1, 2011.

- Additional 1% will be repealed when it generates $10 million or construction of the convention center has not begun by July 1, 2011.
- The TDA's administrative expenses are limited to 10% and may not include operating visitors' centers.
- The Board shall establish the Carteret County Beach Commission to advise them on strategies for beach nourishment.

In 2003, the Bd of County Commissioners voted to rescind the occupancy tax. It was reinstated effective July 1, 2004.

<table>
<thead>
<tr>
<th>Act</th>
<th>Date</th>
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<tbody>
<tr>
<td>SL 2013-223</td>
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</table>

- Modifies authority to levy an additional 1% OT and the distribution of the OT.
<table>
<thead>
<tr>
<th>Location</th>
<th>Date</th>
<th>Rate</th>
<th>Proceeds Description</th>
<th>Management</th>
<th>Revenue Usage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cary, Town of</td>
<td>7/09/90</td>
<td>3%</td>
<td>50% up to $100,000 for tourism promotion; balance to general fund for “visitor-related” programs and activities.</td>
<td>Town officials &amp; new tourism commission</td>
<td>Annual budget approval &amp; quarterly reports to Tn Council. 1% merchant discount. Authority repealed by SL 1991-594. See end notes.</td>
</tr>
<tr>
<td></td>
<td>7/08/91</td>
<td></td>
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</tr>
<tr>
<td>Caswell Beach, Town of</td>
<td>7/12/91</td>
<td>Not to exceed 5%</td>
<td>First 3% for tourism-related expenditures. Additional 2% only for beach nourishment and protection.</td>
<td>Town Council</td>
<td>Tourism-related expenditures include criminal justice system, fire protection, public facilities &amp; utilities, health facilities, solid waste &amp; sewage treatment control &amp; repair of waterfront erosion.</td>
</tr>
<tr>
<td></td>
<td>8/06/97</td>
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<tr>
<td>Caswell County</td>
<td>7/17/07</td>
<td>Up to 3%</td>
<td>At least 2/3 of the net proceeds to promote travel and tourism related expenditures.</td>
<td>Caswell Co TDA</td>
<td>Conforms to uniform guidelines.</td>
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<tr>
<td>Chapel Hill, Town of</td>
<td>6/23/87</td>
<td>No more than 3%</td>
<td>No less than 10% of revenues used to provide funding for visitor information services &amp; support cultural events.</td>
<td>Town Council</td>
<td>SL 1987-460: Authorizes no more than 3% OT. Does not conform to OT guidelines. SL 2007-527, Sec 21(r) Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
</tr>
<tr>
<td>County</td>
<td>Legislative References</td>
<td>Start Date</td>
<td>End Date</td>
<td>Percent</td>
<td>Use of Proceeds</td>
</tr>
<tr>
<td>--------------</td>
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<td>--------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Chatham County</td>
<td>SL 1993-642, SL 2007-318</td>
<td>7/01/94</td>
<td>7/30/07</td>
<td>Up to 6%</td>
<td>At least 2/3 of the net proceeds to promote travel and tourism related expenditures.</td>
</tr>
<tr>
<td>Cherokee County</td>
<td>SL 1983-1055, SL 2007-527, Sec. 21(e), SL 2008-33, SL 2009-445, Sec. 28</td>
<td>7/02/84</td>
<td>8/07/09</td>
<td>Up to 6%</td>
<td>At least 2/3 of the net proceeds to promote travel and tourism related expenditures.</td>
</tr>
<tr>
<td>Chowan County</td>
<td>SL 1989-174, SL 2006-129</td>
<td>5/31/89</td>
<td>7/19/06</td>
<td>5%</td>
<td>At least 2/3 to promote tourism; remainder for tourism-related expenditures.</td>
</tr>
<tr>
<td>Clay County</td>
<td>SL 1985-969, SL 1987-118, SL 1987-195, SL 2006-120, Part VII</td>
<td>7/11/86</td>
<td>7/17/06</td>
<td>3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
</tr>
<tr>
<td>Location</td>
<td>Statutes and Details</td>
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<tr>
<td>Macon</td>
<td>SL 1987-118: Authorizes TDA: Clay Graham Jackson Macon</td>
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<tr>
<td>Polk</td>
<td>SL 1987-195: Amends SL 1985-969 to define net proceeds Clay Graham Jackson Macon</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Transylvania</td>
<td>SL 2006-120, Part VII: When OT annual net proceeds exceed $150,000, Co. Bd. of Commissioners must establish TDA to administer proceeds. Conforms Clay Co OT to uniform provisions in § 153A-155</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Cleveland County</td>
<td>SL 1989-173: Authorizes 3% OT 3% merchant discount</td>
<td></td>
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<tr>
<td></td>
<td>SL 2007-527, s. 21 (aa) Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
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</table>

<table>
<thead>
<tr>
<th>Location</th>
<th>Date</th>
<th>Rate</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cleveland County</td>
<td>5/31/89, 8/31/07</td>
<td>3%</td>
<td>Any public purpose.</td>
</tr>
<tr>
<td>County Commissioners</td>
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<tr>
<td>Location</td>
<td>Authorizes OT, Merchant Discount</td>
<td>Effective Dates</td>
<td>OT Amount</td>
</tr>
<tr>
<td>------------------------</td>
<td>----------------------------------</td>
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</tr>
<tr>
<td>Columbus County</td>
<td>Authorized 3% OT, Merchant Discount: Equal to the discount the State allows for State sales &amp; use tax.</td>
<td>Repealed effective 7/28/95 due to enactment of SB 364 as SL 1995-530.</td>
<td>Up to 3%</td>
</tr>
<tr>
<td>Columbus, Town of</td>
<td>Up to 3%</td>
<td>7/11/1991</td>
<td>Up to 3%</td>
</tr>
<tr>
<td>Conover, City of</td>
<td>Not &lt; 3% nor &gt; 6%</td>
<td>7/8/86, 5/11/87, 6/08/87, 8/31/07, 8/25/09, 8/07/09</td>
<td>Through 12/31/2019: The Authority may use 2/3 for improving, leasing, constructing, financing, operating, or acquiring facilities and properties as needed to provide for a convention center facility, including parking facilities for the convention center; remainder to promote travel and tourism. After December 31, 2019: The Authority must use at least 2/3 to promote travel and tourism; remainder for</td>
</tr>
<tr>
<td>Town and County</td>
<td>Act Numbers</td>
<td>Date of Adoption</td>
<td>Maximum Tax Rate</td>
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<tr>
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<tr>
<td>Cooleemee, Town of Cooleemee</td>
<td>SL 2010-78</td>
<td>7/09/2010</td>
<td>Up to 3%</td>
</tr>
<tr>
<td>Cornelius, Town of Cornelius</td>
<td>See Mecklenburg; SL 2001-402</td>
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<tr>
<td>Cramerton, Town of Cramerton</td>
<td>SL 2009-429</td>
<td>8/06/09</td>
<td>Up to 3%</td>
</tr>
<tr>
<td>Crossnore, Town of Crossnore</td>
<td>SL 2001-439, Part XVI. SL 2002-94</td>
<td>10/15/01, 8/28/02</td>
<td>Up to 6%</td>
</tr>
<tr>
<td>Cumberland County</td>
<td>SL 1983-983</td>
<td>6/26/84</td>
<td>After</td>
</tr>
</tbody>
</table>
| SL 1991-27 | 4/01/91 12/6/01 6/10/15 | 1/1/02: 4% After 1/1/04: 5% After 1/1/05: 6% | 50% for the benefit of the Cumberland Co Auditorium Commission to help finance major repairs, renovation, rehabilitation, or other capital improvements to its existing facilities and any new improvements. 
50% for advertising the auditorium and promoting travel and tourism. 
**Additional Tax:** 
50% remitted to the TDA to promote travel and tourism and for tourist-related expenditures 
50% remitted to the Arts Council of Fayetteville/Cumberland County for arts festivals and other arts events that will draw tourists. The TDA and the Arts Council are encouraged to give favorable consideration to tourism-related expenditures of the Seniors Call to Action Team (SCAT) and the MLK, Jr. Committee. | promote travel and tourism: TDA 
Remaining funds remitted directly to Auditorium Commission and the Arts Council. |
| SL 2001-484 | | | |
| SL 2015-61 | | | |

| Currituck County | 5/18/87 5/29/91 6/07/99 7/13/04 7/03/08 8/23/13 | Up to 6% **1st 3%:** 100% for tourism-related expenditures, including beach nourishment. 
**2nd 3%:** At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Currituck Co TDA |
| SL 1987-209 | | | |
| SL 1991-155 | | | |
| SL 1999-155 | | | |
| SL 2004-95 | | | |
| SL 2008-54 | | | |
| SL 2013-414, i Sec. 60(s) | | | |

Currituck Co TDA
SL 1987-209: Authorized 3% OT
SL 1991-155: Additional 1% OT to be used for Currituck Wildlife Museum
SL 1999-155: Conforms Currituck
<table>
<thead>
<tr>
<th>Location</th>
<th>Date</th>
<th>Tax Rate</th>
<th>Use of Proceeds</th>
<th>Local Authority</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dallas, Town of</td>
<td>7/30/07</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Dallas TDA</td>
<td>Conforms to uniform guidelines.</td>
</tr>
<tr>
<td>Dare County</td>
<td>6/24/85</td>
<td>6%</td>
<td>First 3% - 68% is distributed to the municipalities in proportion to the amount of property taxes levied for the preceding fiscal year. The remaining 1/3 is retained by the county. The revenue distributed to the cities and retained by the county may be used only for tourist-related purposes.</td>
<td>City and county officials. Dare County Tourism Board</td>
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<tr>
<td>SL 2007-317</td>
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<td>SL 1985-449</td>
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<td>SL 1985-826, Sec. 13</td>
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<td>SL 1991-177</td>
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<td>SL 1991-906</td>
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<td>SL 1995-17</td>
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<td>SL 2001-347</td>
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<td>SL 2001-394</td>
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<td>SL 2001-439, Part VII.</td>
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<td>SL 2002-141</td>
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<td>SL 2004-123</td>
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<td>SL 2005-276</td>
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<td>SL 2010-78, Sec. 7</td>
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<tr>
<td>SL 2013-414, i Sec. 60(t)</td>
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</tbody>
</table>

Co occupancy taxes to uniform provisions in § 153A-155

SL 2004-95: Authorizes increase in OT from 4% to 6% and use of 2/3 of the proceeds from the additional tax to promote tourism and 1/3 for tourism related expenditures.

SL 2008-54 Increases membership of Currituck Co TDA from 6 to 8 members
<table>
<thead>
<tr>
<th>Town</th>
<th>Act References</th>
<th>Effective Dates</th>
<th>Revenue Distribution</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Davidson, Town of</td>
<td></td>
<td></td>
<td>used for services and programs needed due to impact of tourism.</td>
<td></td>
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<td></td>
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<td></td>
<td><strong>Additional 2%</strong> - Retained by county for beach nourishment.</td>
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<tr>
<td>Davie County</td>
<td><strong>SL 1989-928</strong></td>
<td>7/16/90, 6/23/98</td>
<td>3% At least 50% for travel promotion and capital projects related to tourism; balance to general fund.</td>
<td>County officials 3% merchant discount.</td>
</tr>
<tr>
<td></td>
<td><strong>SL 1998-14</strong></td>
<td></td>
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</tr>
<tr>
<td>Dobson, Town of</td>
<td><strong>SL 2006-118</strong></td>
<td>7/13/06</td>
<td>Up to 6% At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Dobson TDA Conforms to uniform guidelines.</td>
</tr>
<tr>
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</tr>
<tr>
<td>Duck, Town of</td>
<td><strong>SL 2001-394</strong></td>
<td>8/29/01</td>
<td>Dare County shall distribute 35% of the net proceeds of the tax among the incorporated towns in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.</td>
<td>Town officials See also Dare County</td>
</tr>
<tr>
<td></td>
<td>Article IX, Sections 4, 5</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>County</td>
<td>SL Numbers</td>
<td>Date</td>
<td>Tax Rate</td>
<td>Use of Proceeds</td>
</tr>
<tr>
<td>-------------------</td>
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</tr>
<tr>
<td>Duplin County</td>
<td>SL 1987-317, SL 2005-53</td>
<td>6/08/87, 5/18/05</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
</tr>
<tr>
<td>Durham County</td>
<td>SL 1985-969, Sec. 2, 3, SL 1991-665, SL 2001-480, Part II, SL 2002-36, SL 2005-233, SL 2006-98</td>
<td>7/11/86, 7/13/91, 12/05/01, 7/24/02, 7/28/05, 7/11/06</td>
<td>6%</td>
<td>First 3% - Distributed between Durham County (57 ½%) &amp; the City of Durham (42 ½%); used for any public purpose. Add'l 2% - Remitted monthly to the Durham CVB and may be used only to promote travel and tourism. Add'l 1% - During the first 24 months, proceeds remitted to the TDA as follows: To Durham County, up to the first $200,000 to fund the development of a Cultural Arts Master Plan. TDA will use the next $700,000 to promote travel, tourism, and conventions in the County. To City of Durham, the next $248,000 to fund the design and engineering costs associated with the construction of a Performing Arts Theater. To Durham Co, the next $400,000 for improvements to the Museum of Life and Science. To Durham Co, the next $500,000 to be credited to an Arts Reserve Fund and used to implement the Cultural Arts Master Plan. Any additional proceeds in excess of $2,048,000 to promote travel, tourism and conventions in Durham County. After the first 24 months, proceeds are remitted to the TDA and used as follows: To City of Durham, the first $1.4 million collected annually for design and engineering costs &amp; to finance debt service associated with the construction of the Performing Arts Theater. No more than $2,752,000 of those proceeds may be used for design &amp; engineering costs associated with construction of Theater. After 32 years, the first $1.4 million collected annually shall be used by the TDA to promote travel and tourism or for tourism related expenditures. To Durham County, the next $500,000 collected annually for improvements to the Museum of Life and Science. Any additional net proceeds to promote</td>
</tr>
<tr>
<td>Location</td>
<td>Effective Date</td>
<td>Percentage</td>
<td>Usage Restrictions</td>
<td>Notes</td>
</tr>
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<td>--------------------------------</td>
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<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>Eden, City of SL 2005-233</td>
<td>7/28/05</td>
<td>Up to 2%</td>
<td>Based upon recommendations from and in consultation with the Eden City Council, the Authority shall use at least 2/3 for tourism promotion and the remainder for tourism-related expenditures.</td>
<td>Rockingham County TDA (must be deposited into a separate Eden Account) None of the proceeds may be used to promote travel and tourism or for tourism-related expenditures in areas within Rockingham County that are outside the City of Eden.</td>
</tr>
<tr>
<td>Edgecombe County SL 2013-255</td>
<td>7/09/13</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism and the remainder for tourism related expenses.</td>
<td>Conforms to uniform guidelines. Mandates that at least 1/3 of TDA members be affiliated with businesses that collect tax in the town and at least ½ must be currently active in the town's travel and tourism promotion.</td>
</tr>
<tr>
<td>Elizabeth City, City of SL 1987-175, Sec. 2 SL 2005-16, Sec. 2</td>
<td>5/11/87 4/26/05</td>
<td>Up to 6%</td>
<td>1st 3¢: 50% for tourism promotion 25% for tourism-related expenditures recommended by the Elizabeth City City Council &amp; approved by TDA 25% for tourism-related expenditures recommended by the Pasquotank County Board of Commissioners and approved by the TDA Remainder to the TDA: Elizabeth City-Pasquotank County TDA (Elizabeth City Area Convention and Visitors Bureau to be established as joint city and county TDA) Subject to Pasquotank County as primary tax: Elizabeth City lies partly in Camden Co. partly in Pasquotank. SL 1987-175: Authorizes Elizabeth City City Council to levy OT at a rate that does not exceed 3% when combined with the Pasquotank Co. OT rate, if any.</td>
<td></td>
</tr>
<tr>
<td>Location</td>
<td>Date</td>
<td>Tax Rate</td>
<td>Use of Proceeds</td>
<td>Authority</td>
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<td>---------------------------</td>
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</tr>
<tr>
<td>Elk Park, Town of</td>
<td>10/15/01</td>
<td>Up to 6%</td>
<td>2/3 to promote travel and tourism; 1/3 for tourism-related expenditures</td>
<td>Tourism Development</td>
</tr>
<tr>
<td>Elk Park, Town of</td>
<td>8/28/02</td>
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<tr>
<td>SL 2001-439, Part XVI</td>
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<tr>
<td>SL 2002-94</td>
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<tr>
<td>SL 2006-118</td>
<td>7/13/06</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote tourism; remainder for tourism-related expenditures</td>
<td>Elkin TDA</td>
</tr>
<tr>
<td>Fontana Dam, Town of</td>
<td>6/28/12</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote tourism (primarily marketing activity) in the city; remainder for tourism-related expenditures (may include tourism-related capital expenditures).</td>
<td>Fontana Dam TDA</td>
</tr>
<tr>
<td>Forsyth County</td>
<td></td>
<td>6%</td>
<td></td>
<td>TDA; City officials; County officials.</td>
</tr>
<tr>
<td>SL 1983-908, Part VII</td>
<td>7/21/83</td>
<td></td>
<td>1) 5% is divided among the municipalities in Forsyth County, other than Winston-Salem, on a pro rata basis, to be used for economic development and cultural and recreational purposes. 2) 1/3 of the remaining proceeds to Forsyth TDA to further the development of travel, tourism and conventions. 3) 10% of the remaining proceeds divided among cities in county, other than Winston-Salem, in proportion to amount of tax proceeds collected in each city. Must use 2/3 to promote travel and tourism and 1/3 for travel expenses.</td>
<td>SL 1983-908, Sec 24</td>
</tr>
<tr>
<td>SL 1985-33</td>
<td>3/28/85</td>
<td></td>
<td></td>
<td>Authorizes 2% OT</td>
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<tr>
<td>SL 1985-924</td>
<td>7/07/86</td>
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<td>SL 1989-870</td>
<td>7/09/90</td>
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<td>SL 1997-408</td>
<td>8/19/97</td>
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<td>SL 2007-527, Sec. 21</td>
<td>8/31/07</td>
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<tr>
<td>SL 2009-157</td>
<td>6/23/09</td>
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<td>SL 2012-107</td>
<td>8/23/13</td>
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<td>SL 2013-414, Sec. 60(b)</td>
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<tr>
<td>Location</td>
<td>Act Date</td>
<td>OT Rate</td>
<td>Use of Revenue</td>
<td>TDA &amp; Notes</td>
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<tr>
<td>Franklin County</td>
<td>SL 2005-233</td>
<td>7/28/05</td>
<td>Up to 6%</td>
<td>Franklin Co TDA, Conforms to uniform guidelines.</td>
</tr>
<tr>
<td>Franklin, Town of Franklin, Town of Garner, Town of</td>
<td>SL 2004-105</td>
<td>7/16/04</td>
<td>Up to 3%</td>
<td>Franklin TDA, Conforms to uniform guidelines.</td>
</tr>
<tr>
<td>Garner, Town of</td>
<td>SL 1989-660, Repealed</td>
<td>7/19/89</td>
<td>Does not</td>
<td>50% of first $100,000 to Convention and</td>
</tr>
</tbody>
</table>

- 4) Remainder divided between Winston-Salem and Forsyth County on a pro-rata basis, to be used for economic development and cultural and recreational purposes.
- Additional 3% OT in new Sec. 30.2
- SL 1983-33, a/a/b
- SL 1985-924
- SL 1997-408: Modifies formula for distribution of OT proceeds
- SL 2007-527, Sec 21: Conforms due date for local occupancy taxes & returns to due date for sales and use tax
- SL 2009-157: Made administrative changes to the TDA, but did not change the rate or the manner in which the funds are distributed.
- Applies the uniform statutory administrative provisions found in § 153A-155 to the administration of the OT
<table>
<thead>
<tr>
<th>Reference</th>
<th>Date</th>
<th>Description</th>
<th>Body</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>SL 1991-594</td>
<td>7/08/91</td>
<td>exceed 3% Convention &amp; Visitors Bureau, remainder for visitor-related programs and activities.</td>
<td>Visitors Bureau; Town officials</td>
<td>1% merchant discount. Authority repealed by SL 1991-594. See end notes</td>
</tr>
<tr>
<td>Gaston County SL 1987-618</td>
<td>7/15/87</td>
<td>No more than 3% Economic development to promote travel and tourism including administrative expenses of the county’s Travel &amp; Tourism office.</td>
<td>Economic Development Commission</td>
<td>3% merchant discount SL 2007-527, s. 21(w) Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
</tr>
<tr>
<td>SL 1991-49</td>
<td>4/23/91</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SL 1995-172</td>
<td>6/05/95</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>SL 2007-527, Sec. 21(w)</td>
<td>8/31/07</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gastonia, City of SL 2001-439, Part I.</td>
<td>10/15/01</td>
<td>Up to 3% 2/3 for tourism-related expenditures; 1/3 to promote travel and tourism</td>
<td>Gastonia TDA</td>
<td>Conforms to uniform guidelines</td>
</tr>
<tr>
<td>Goldsboro, City of SL 1991-555</td>
<td>7/04/91</td>
<td>Not &lt; 3% nor &gt;5% 20% to Tourism Council to &quot;develop tourism, support services, and tourist-related events, and any other appropriate activities to provide tourism related facilities and attractions Remaining 80% used by city to study feasibility of the construction of a civic center in Goldsboro. If center feasible, then the remaining 80% of net proceeds used to provide tourism-related facilities and attractions. Remaining 80% used by city to study feasibility of the construction of a civic center in Goldsboro. If center feasible, then the remaining 80% of net proceeds used to construct it. If not feasible, at present, then</td>
<td>Goldsboro Tourism Council and City Council</td>
<td>SL 1991-555 Amends: SL 1985-929 SL 1987-172 SL 1987-319 By repealing all references to the City of Goldsboro Authorizes: Not less than 3% OT Nor more than 5% OT SL 1997-447 Amends: SL 1991-555 Rewrites ss. 2-9 Applies the uniform statutory administrative provisions found in § 160A-215 to the administration of the</td>
</tr>
<tr>
<td>Graham County</td>
<td>7/11/86</td>
<td>2/3 for travel and tourism; remainder for other tourism-related expenditures.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SL 1985-969</td>
<td>5/01/87</td>
<td>Mandates that at least 1/3 of TDA members be affiliated with businesses that collect the tax in the county and at least ½ must be currently active in promoting the county’s travel and tourism.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SL 1987-118</td>
<td>5/15/87</td>
<td>Graham Co TDA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SL 1987-195</td>
<td>8/31/07</td>
<td>SL 1985-969: Authorizes 3% OT for certain counties: <strong>Graham</strong> Clay Jackson Durham Macon Polk Transylvania</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SL 2007-527, Sec. 21(k)</td>
<td>6/29/15</td>
<td>SL 1987-118: Authorizes Travel &amp; Tourism Authorities for certain counties: <strong>Graham</strong> Clay Jackson Durham Macon</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SL 2015-128</td>
<td></td>
<td>Polk Transylvania</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

50% to tourism Council and 50% invested in a special interest bearing fund. If not feasible at all, then 100% of the net proceeds to Tourism Council.
<table>
<thead>
<tr>
<th>Grandfather Village</th>
<th>10/15/01</th>
<th>Up to 6%</th>
<th>2/3 to promote travel and tourism; 1/3 for tourism-related expenditures</th>
<th>City TDA</th>
<th>Conforms to uniform guidelines.</th>
</tr>
</thead>
<tbody>
<tr>
<td>SL 2001-439, Part XVI. SL 2002-94</td>
<td>8/28/02</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

| Granville County | 7/23/93 | 6% | **Effective 10/1/00 – 10/1/07**: At least 2/3 of net proceeds must be used for tourism-related expenditures, which may include:

- developing facilities for fishing tournaments, skiing tournaments, and boating events; | Granville County TDA | SL 1993-454:
- Authorized 5%
- Established maximum combined city/county rate at 6%
SL 2000-103:
- Reduced maximum county OT rate from 5% to 3% for 7 years. |

<p>| SL 1993-454 | 7/11/00 |          |                                                                 |         |                             |
| SL 2000-103 | 8/02/07 |          |                                                                 |         |                             |
| SL 2007-331 | 7/03/08 |          |                                                                 |         |                             |
| SL 2008-45 |          |          |                                                                 |         |                             |</p>
<table>
<thead>
<tr>
<th>Event Description</th>
<th>Net Proceeds Allocation</th>
<th>Effective Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constructing facilities for festivals:</td>
<td></td>
<td></td>
<td>The remaining 1/3 of net proceeds must be used to promote travel and tourism in Granville County.</td>
</tr>
<tr>
<td>Constructing tournament grade multipurpose athletic facilities; and making other similar capital expenditures designed to attract tourist and business travelers.</td>
<td></td>
<td></td>
<td>Effective 10/1/07: The rate may return to 5% and the Authority must use 2/3 of net proceeds to promote travel and tourism and the remaining 1/3 for tourism-related expenditures in Granville County.</td>
</tr>
<tr>
<td>The remaining 1/3 of net proceeds must be used to promote travel and tourism in Granville County.</td>
<td></td>
<td></td>
<td>SL 2007-331: Additional 1% OT Extended sunset on current distribution formula for an additional 7 years.</td>
</tr>
<tr>
<td>Greensboro, City of</td>
<td></td>
<td></td>
<td>SL 2008-45: Amended TDA membership to provide representation for the Town of Butner.</td>
</tr>
<tr>
<td>SL 1995-380</td>
<td>7/06/95</td>
<td></td>
<td>SL 1995-380: Authorizes City to use its share of OT proceeds for 2 add'l purposes: Financing the renovation and expansion of the Greensboro War Memorial Complex, and acquisition of property w/i the vicinity of the complex; and Maintenance of the complex.</td>
</tr>
<tr>
<td>SL 2013-414, Sec. 60(p)</td>
<td>8/23/13</td>
<td></td>
<td>SL 2013-414: Modifies G'boro OT use</td>
</tr>
<tr>
<td>Grover, Town of Grover, Town of SL 2011-170, Part III</td>
<td>6/17/11</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
</tr>
<tr>
<td>Guilford County</td>
<td></td>
<td>3%</td>
<td>Guilford County:</td>
</tr>
<tr>
<td>-----------------</td>
<td>---</td>
<td>----</td>
<td>-----------------</td>
</tr>
<tr>
<td>SL 1983-988</td>
<td>6/26/84</td>
<td>70% of the net proceeds to the Greensboro/Guilford County TDA.</td>
<td>Authorized 3% OT, with sunset 07-01-89.</td>
</tr>
<tr>
<td>SL 1989-39</td>
<td>4/04/89</td>
<td>Remaining 30% of the net proceeds to the City of High Point.</td>
<td>SL 1989-39: Repealed the sunset of the Guilford Co OT</td>
</tr>
<tr>
<td>SL 1991-93</td>
<td>5/21/91</td>
<td><strong>Greensboro/Guilford Co TDA:</strong> 80% of its share of the net proceeds allocated for activities and programs promoting and encouraging travel and tourism.</td>
<td>Modified provisions regarding use of the proceeds of the tax, with a 70/30% split allocated between Greensboro/Guilford Co TDA and the City of High Point</td>
</tr>
<tr>
<td>SL 1995-540</td>
<td>7/29/95</td>
<td>Of the remaining 20%, the TDA to allocate $170,000 each year for specific tourist-related events, including grant programs.</td>
<td>Modified membership of TDA, from 9 to 13</td>
</tr>
<tr>
<td>SL 2007-527, Sec. 21(d)</td>
<td>8/31/07</td>
<td>The remaining portion of the 20% allocated to the City of Greensboro for convention and tourism capital events</td>
<td>SL 1991-93: Modified provisions regarding repeal of levy of OT, changing the effective date from at the end of the fiscal year to at the end of the 2nd succeeding fiscal year in which the repeal resolution was adopted.</td>
</tr>
<tr>
<td>SL 2013-414,^1^ Sec. 60(d)</td>
<td>8/23/13</td>
<td><strong>City of High Point:</strong> 85% of its share of the net proceeds allocated for activities and programs promoting travel and tourism.</td>
<td>SL 1995-540: Modified appointment of G’boro/High Point Tourism Dev. Officers</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Halifax County</th>
<th></th>
<th>5%</th>
<th>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</th>
<th>Halifax County TDA</th>
</tr>
</thead>
<tbody>
<tr>
<td>SL 1987-109</td>
<td>8/19/98</td>
<td>SL 1987-377: Authorized 3% OT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SL 2006-164</td>
<td>7/26/06</td>
<td>SL 2005-46, Part I:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>Amount</td>
<td>Purpose</td>
<td>Law Number</td>
<td></td>
</tr>
<tr>
<td>------------</td>
<td>--------</td>
<td>-------------------------------------------------------------------------</td>
<td>-----------------------</td>
<td></td>
</tr>
<tr>
<td>8/3/17</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Harnett County District H TDA</td>
<td></td>
</tr>
<tr>
<td>Harnett County District H TDA</td>
<td>Conforms to guidelines</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Harnett County District H TDA</td>
<td>See also Averasboro Township</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7/21/83</td>
<td>4%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Haywood County TDA</td>
<td></td>
</tr>
<tr>
<td>Haywood County TDA</td>
<td>Authorized 2% OT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7/08/86</td>
<td>4%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Haywood County TDA</td>
<td></td>
</tr>
<tr>
<td>Haywood County TDA</td>
<td>Additional 1% OT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4/06/87</td>
<td>4%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Haywood County TDA</td>
<td></td>
</tr>
<tr>
<td>Haywood County TDA</td>
<td>Additional 1% OT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7/29/95</td>
<td>4%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Haywood County TDA</td>
<td></td>
</tr>
<tr>
<td>Haywood County TDA</td>
<td>Additional 1% OT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8/02/07</td>
<td>4%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Haywood County TDA</td>
<td></td>
</tr>
<tr>
<td>Haywood County TDA</td>
<td>Additional 1% OT</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **SL 1998-109:** Provides for election of TDA chair by majority vote of TDA members
- **SL 2005-46, Part I:** Additional 2% OT for Halifax County
  Authorized 1% OT for City of Roanoke Rapids
- Conformed the Authority to uniform guidelines
- **SL 2006-164:** Makes changes to the make-up of the TDA and to the reporting requirements. Also modernizes the language of the County's current authority.
- **SL 1983-908, Part V:** Authorized 2% OT
- **SL 1985-942, Sec. 2:** Additional 1% OT
- **SL 1987-48:** Limits to 15% the amount of OT revenue
| Henderson County | 7/10/86 | 5/11/87 | 4/25/91 | 8/31/07 | 7/03/12 | 6/04/13 | 6% | At least 2/3 of the net proceeds to promote travel and tourism in Henderson Co; remainder for tourism-related expenditures. | Henderson Co TDA |
|---|---|---|---|---|---|---|---|---|---|---|
| **SL 1985-962, Repealed** | | | | | | | | | | in Haywood Co that may be used for administrative expenses. |
| **SL 1987-172** | | | | | | | | | | SL 1995-540, Part II: Modifies the method of appointment of members of the Haywood Co TDA. |
| **SL 1991-55** | | | | | | | | | | SL 2007-337: Additional 1% OT and makes other admin changes. |
| **SL 2007-527, Sec. 21(p)** | | | | | | | | | | **SL 1985-962:** Authorized 1% OT Repealed by SL 1987-172, Section 4. |
| **SL 2012-144** | | | | | | | | | | **SL 1987-172** Authorized OT of no < 3% nor > 5% |
| **SL 2013-61** | | | | | | | | | | **SL 1991-55:** Increased penalties for violation of OT laws |
| **SL 2007-527, Sec 21(p)** | | | | | | | | | | **SL 2007-527, Sec 21(p)** Conforms due date for local occupancy taxes & returns to due date for sales and use tax |
| **SL 2012-144:** Additional 1% OT | | | | | | | | | | **SL 2012-144:** Additional 1% OT Conforms existing authority to uniform provisions in § 153A-155 |

**Henderson County:**
- **SL 1985-962,** Repealed
- **SL 1987-172**
- **SL 1991-55**
- **SL 2007-527,** Sec. 21(p)
- **SL 2012-144**
- **SL 2013-61**
<p>| Hendersonville, City of Henderson County, SL 1985-929, Repealed SL 1987-172 | 7/08/86 5/11/87 | 7/08/86 5/11/87 | Creates Henderson TDA (was Henderson Travel and Tourism Committee.) Limits members to serve no more than five (5) consecutive years on the TDA. SL 2013-61: Repeals requirement that the additional 1% OT be remitted to the Vagabond School of the Drama, Inc. Requires distribution of total net proceeds (6%) in accordance with OT guidelines: at least 2/3 for promotion of travel/tourism; remainder for tourism related expenditures. Makes a technical correction to Section 2(b) of SL 2012-144, correcting the name from Henderson TDA to Henderson County TDA. |</p>
<table>
<thead>
<tr>
<th>Location</th>
<th>Date</th>
<th>Percentage</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hickory, City of&lt;br&gt;SL 1985-929, Sec. 1&lt;br&gt;SL 1987-319&lt;br&gt;SL 2007-527, Sec. 21(j),&lt;br&gt;SL 2009-169, Sec. 1.(d)&lt;br&gt;SL 2009-445, Sec. 29</td>
<td>7/08/86&lt;br&gt;6/08/87&lt;br&gt;8/31/07&lt;br&gt;6/25/09&lt;br&gt;8/07/09</td>
<td>Not &lt; 3% nor &gt; 6%&lt;br&gt;Must be by joint resolution with City of Conover</td>
<td>Through 12/31/2019:&lt;br&gt;The Authority may use 2/3 for improving, leasing, constructing, financing, operating, or acquiring facilities and properties as needed to provide for a convention center facility, including parking facilities for the convention center. The remainder must be used to promote travel and tourism. After December 31, 2019:&lt;br&gt;The Authority must use at least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
</tr>
<tr>
<td>High Point, City of&lt;br&gt;SL 2001-11&lt;br&gt;(See also Guilford Co)</td>
<td>4/03/01</td>
<td>Up to 3%, plus 30% of OT proceeds levied by Guilford County</td>
<td>The 3% OT:&lt;br&gt;only for furniture market promotion and visitor assistance as defined in the act&lt;br&gt;The 30% received from Guilford County:&lt;br&gt;85% may be used to promote travel and tourism&lt;br&gt;The remaining 15% may be used for specific tourist-related events and activities.</td>
</tr>
<tr>
<td>Hillsborough, Town of&lt;br&gt;SL 2011-69</td>
<td>5/11/11</td>
<td>3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for</td>
</tr>
<tr>
<td>Location</td>
<td>Act Numbers</td>
<td>Expiration Dates</td>
<td>Tourism-Related Expenses</td>
</tr>
<tr>
<td>---------------------------</td>
<td>-------------</td>
<td>------------------</td>
<td>------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Holden Beach, Town of</td>
<td>SL 1987-963</td>
<td>6/24/88 8/06/97</td>
<td>First 3%: only for tourism-related expenditures as defined in the act: criminal justice system, fire protection, health facilities, waste &amp; sewage treatment, control &amp; repair of waterfront erosion. Additional 2%: only for beach renourishment and protection.</td>
</tr>
<tr>
<td>Huntersville, Town of</td>
<td>SL 2001-402</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hyde County</td>
<td>SL 1991-230</td>
<td>6/05/91 7/01/92 8/31/07</td>
<td>Any public purpose. Hyde County shall spend 90% of the proceeds collected on the mainland only for the direct benefit of the mainland. Hyde County shall spend 90% of the proceeds collected on Ocracoke only for the direct benefit of the island.</td>
</tr>
<tr>
<td>County</td>
<td>SL 1985-570, Part IV</td>
<td>SL 2007-527, Sec. 21(f)</td>
<td>Date 1</td>
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<tr>
<td>Iredell</td>
<td></td>
<td></td>
<td>7/03/85</td>
</tr>
<tr>
<td></td>
<td>SL 1987-118, Sec. 21(k)</td>
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</tr>
<tr>
<td></td>
<td>SL 1987-195</td>
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<tr>
<td></td>
<td>SL 2007-527, Sec. 21(k)</td>
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<td>SL 2011-170, Part II</td>
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<td>SL 2012-100</td>
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<td></td>
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<tr>
<td></td>
<td>SL 2007-527, Sec 21(k)</td>
<td></td>
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</tr>
<tr>
<td>Jackson</td>
<td>SL 1985-969</td>
<td></td>
<td>7/11/86</td>
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<tr>
<td></td>
<td>SL 1987-118</td>
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<td>5/01/87</td>
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<td>SL 1987-195</td>
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<td>5/15/87</td>
</tr>
<tr>
<td></td>
<td>SL 2007-527, Sec. 21(k)</td>
<td></td>
<td>8/02/07</td>
</tr>
<tr>
<td></td>
<td>SL 2011-170, Part II</td>
<td></td>
<td>6/17/11</td>
</tr>
<tr>
<td></td>
<td>SL 2012-100</td>
<td></td>
<td>6/28/12</td>
</tr>
<tr>
<td></td>
<td>SL 2007-527, Sec 21(k)</td>
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</tr>
</tbody>
</table>

Jackson County Conforms to uniform guidelines.
SL 1985-969: Authorizes 3% OT for certain counties: Graham Clay

Jackson Conforms to uniform guidelines.
SL 1985-969: Authorizes 3% OT for certain counties: Graham Clay

Jackson Conforms to uniform guidelines.
SL 2007-527, Sec 21(k)
<table>
<thead>
<tr>
<th>Location</th>
<th>Effective Dates</th>
<th>OT Rate</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jacksonville, City of Jacksonville, City of Jacksonville, City of <strong>SL 2009-429, Part I</strong> <strong>SL 2017-202, Part III</strong></td>
<td><strong>8/6/09</strong></td>
<td><strong>8/03/17</strong></td>
<td><strong>Up to 3%</strong></td>
</tr>
</tbody>
</table>
| Johnston County **SL 1987-647**  
**SL 2007-527, Sec. 21(x)**  
**SL 2013-414**, i Sec. 60(n) | **7/20/87** | **8/31/07**  
**8/23/13** | **3%** | **For the first two years:**  
50% of the net proceeds may go to the Johnston Technical College Auditorium Fund. The remainder of the proceeds will go to the Johnston Co Tourism Authority.  
**After the first 2 years:**  
All net proceeds go to the Johnston Co Tourism Authority. Revenue may be remitted to listed organizations in towns from which tax is collected and shall be used for:  
(1) direct advertising cost for visitor promotions, conventions, and tourism;  
(2) marketing & promotions expenses;  
(3) Johnston County;  
(4) Johnston County Tourism Authority | Johnston County; Johnston County Tourism Authority | **SL 1987-647:** Authorizes 3% OT  
3% merchant discount.  
TDA may retain up to 1% for administrative expenses.  
**SL 2007-527, Sec 21(x)** Conforms due date for local occupancy taxes & returns to due date for sales and use tax |
<p>| Town                                      | Statutory Law Reference | Date/Period       | Percentage |用途 | Agency/Authority                      | Notes |
|-----------------------------------------|-------------------------|------------------|------------|-----------------------------------|-------|
| Jonesville, Town of                     | SL 2002-95, Sec. 1      | 8/28/02 to 8/02/07 | 6%         | 2/3 to promote travel and tourism; 1/3 for tourism-related expenditures | Jonesville TDA | Conforms to uniform guidelines. SL 2002-95: Authorizes up to 3% SL 2007-340, Sec. 1: Additional up to 3% |
| Kenly, Town of                          | SL 2006-120, Part III   | 7/17/06          | Up to 2%   | At least 2/3 to promote travel and tourism in Kenly; remainder for tourism-related expenditures in Kenly. | Johnston County Tourism Authority | SL 2006-120, Part III: Authorizes up to 2% Proceeds shall supplement rather than supplant any proceeds being used in the Town of Kenly derived from the OT levied by Johnston Co |
| Kill Devil Hills, Town of               |                         |                  |            | Dare County shall distribute 35% of the net proceeds of the tax among the incorporated towns in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures. | Town officials | SL 2001-394, s. 5, 6: Modifies the formula for distribution of the local OT &amp; land transfer tax. Provides that the amount distributed to towns in Dare Co will be distributed in proportion to the amount of property taxes levied by each town for the preceding year. A town must have been incorporated for at least one year at the beginning of the fiscal year for which the distribution will be |</p>
<table>
<thead>
<tr>
<th>Location</th>
<th>Effective Date</th>
<th>Tax Rate</th>
<th>Use of Proceeds</th>
<th>Authorizing Legislation</th>
<th>Other Relevant Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kings Mountain, City of</td>
<td>10/15/01</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related</td>
<td>Kings Mountain TDA</td>
<td>Conforms to uniform</td>
</tr>
<tr>
<td>Kinston, City of</td>
<td>7/01/94, 8/31/07</td>
<td>3%</td>
<td>Net proceeds must be used to further the development of travel, tourism, and</td>
<td>Kinston-Lenoir County TDA</td>
<td>SL 1993-648: Authorized 3% OT</td>
</tr>
<tr>
<td>SL 1993-648</td>
<td></td>
<td></td>
<td>conventions in Kinston through advertising and promotion, to sponsor touristic-</td>
<td></td>
<td>SL 2007-527, s. 21(ll)</td>
</tr>
<tr>
<td>SL 2007-527, Sec. 21(ll)</td>
<td></td>
<td></td>
<td>oriented events, and to finance tourist-related capital projects in the City of</td>
<td></td>
<td>Conforms due date for</td>
</tr>
<tr>
<td>SL 2013-414,¹ Sec. 60(r)</td>
<td></td>
<td></td>
<td>Kinston.</td>
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<td>local occupancy taxes &amp;</td>
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<td>returns to due date for</td>
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<td>sales and use tax</td>
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<tr>
<td>Kitty Hawk, Town of</td>
<td>10/03/02</td>
<td>Up to 3%</td>
<td>Dare County shall distribute 35% of the net proceeds of the tax among the</td>
<td>Town officials</td>
<td>SL 2001-394, s. 5, 6:</td>
</tr>
<tr>
<td>(See Dare County and</td>
<td></td>
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<td>incorporated towns in proportion to the amount of ad valorem taxes levied by</td>
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<td>Modifies the formula for</td>
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<tr>
<td>SL 2001-394)</td>
<td></td>
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<td>each town for the preceding fiscal year. The revenue distributed to the towns</td>
<td></td>
<td>distribution of the local</td>
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<td></td>
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<td>may only be used for capital expenditures.</td>
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<td>OT &amp; land transfer tax.</td>
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<td>Provides that the amount</td>
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<td>distributed to towns in</td>
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<td>Dare Co will be</td>
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<td>distributed in proportion</td>
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<td>to the amount of property</td>
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<td>taxes levied by each</td>
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<td>town for the preceding</td>
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<td>year. A town must have</td>
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<td>been incorporated for at</td>
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<td>least one year at the</td>
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<td>beginning of the fiscal</td>
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<td>year for which the</td>
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<td></td>
<td></td>
<td>distribution will be made.</td>
</tr>
<tr>
<td>Kure Beach, Town of</td>
<td>10/03/02</td>
<td>Up to 3%</td>
<td>50% to promote travel and tourism; 50% for tourism-related expenditures.</td>
<td>Cape Fear Coast</td>
<td>Currently, not levying</td>
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<tr>
<td>Location</td>
<td>Date</td>
<td>Tax Rate</td>
<td>Usage</td>
<td>TDA/Description</td>
<td>Notes</td>
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<tr>
<td>Lake Santeetlah, Town of</td>
<td>6/22/15</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Lake Santeetlah TDA</td>
<td>SL 2015-102: Authorizes up to 3% Occupancy Tax Conforms Lake Santeetlah occupancy taxes to OT guidelines in § 160A-215</td>
</tr>
<tr>
<td>Lee County</td>
<td>7/03/87</td>
<td>Up to 3%</td>
<td>The proceeds will be held in the capital reserve fund until there is enough revenue to construct a Community Resource Center for Lee County. After the Community Resource Center is constructed, revenue will be used for maintenance of the center. The remainder may be used for any lawful purpose.</td>
<td>Lee County Board of Commissioners</td>
<td>SL 1987-538: Authorizes up to 3% Occupancy Tax 3% merchant discount. SL 2007-527, Sec 21(u) Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
</tr>
<tr>
<td></td>
<td>8/31/07</td>
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<tr>
<td>Leland, Town of</td>
<td>7/08/08</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Leland TDA</td>
<td>Conforms to uniform guidelines SL 2008-64: Authorizes 3% OT</td>
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<tr>
<td>Lenoir, City of</td>
<td>8/06/09</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Lenoir TDA</td>
<td>Conforms to uniform guidelines.</td>
</tr>
<tr>
<td>Location</td>
<td>Bill Number</td>
<td>Effective Date</td>
<td>Rate</td>
<td>Description</td>
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</tr>
<tr>
<td>Lenoir County</td>
<td>SL 1987-561</td>
<td>7/06/87</td>
<td>3%</td>
<td>SL 1987-561: To further the development of travel, tourism, and conventions in Lenoir County through advertising and promotion, to sponsor tourist-oriented events and activities in Lenoir County, and to finance tourist-related capital projects in Lenoir County.</td>
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<tr>
<td></td>
<td>SL 1989-576</td>
<td>7/04/89</td>
<td>3%</td>
<td>Kinston-Lenoir County TDA Authorizes Lenoir Co to levy 3% OT with remittance to Lenoir County TDA</td>
<td></td>
</tr>
<tr>
<td></td>
<td>SL 1989-770, Sec. 61</td>
<td>8/12/89</td>
<td></td>
<td>SL 1989-770, Sec. 61: TC to SL 1989-576, Sec. 2</td>
<td></td>
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<tr>
<td></td>
<td>SL 1993-648</td>
<td>7/01/94</td>
<td>3%</td>
<td>SL 1993-648: To further the development of travel, tourism, and conventions in the City of Kinston through advertising and promotion, to sponsor tourist-oriented events and activities in the City of Kinston, and to finance tourist-related capital projects in the City of Kinston.</td>
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<td></td>
<td>SL 2007-527, Sec. 21(v)</td>
<td>8/31/07</td>
<td></td>
<td>SL 2007-527, Sec 21(v): Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
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<td></td>
<td>SL 2013-414,1 Sec. 60(m)</td>
<td>8/23/13</td>
<td></td>
<td>Kinston-Lenoir County TDA</td>
<td></td>
</tr>
<tr>
<td>Lexington, City of</td>
<td>SL 1993-602</td>
<td>7/01/94</td>
<td>Up to 6%</td>
<td>SL 1993-602: Authorizes not more than 3% to City of Lexington As provided in SL 1993-453, if Davidson County is authorized to levy a room OT, the combined room occupancy tax rates for Davidson Co and</td>
<td></td>
</tr>
<tr>
<td></td>
<td>SL 2001-365</td>
<td>8/13/01</td>
<td></td>
<td>Lexington Tourism Authority, f/k/a Lexington TDA</td>
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<td>Lexington, City of Lexington</td>
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<tr>
<td>Location</td>
<td>Date(s)</td>
<td>Rate</td>
<td>Purpose</td>
<td>Note</td>
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<tr>
<td>Lincoln County, SL 1993-549</td>
<td>7/24/93, 8/31/07</td>
<td>3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>SL 1993-549: Authorizes 3% OT. Combined OT rates for Lincoln County and any city or town in Lincoln County may not exceed 6%. SL 2007-527, s. 21(jj) Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax.</td>
<td></td>
</tr>
<tr>
<td>Lincolnton, City of SL 2001-439, Part III</td>
<td>10/15/01</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Lincolnton TDA Conforms to uniform guidelines.</td>
<td></td>
</tr>
<tr>
<td>Location</td>
<td>Legislation</td>
<td>Date</td>
<td>Expenditure</td>
<td>Organization</td>
<td>Summary</td>
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<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
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</tbody>
</table>
| Long Beach, Town of              | SL 1983-908, Part IX| 7/21/83 | Not to exceed 5%               | Long Beach Town Council | SL 1983-908: 3% for certain cities  
SL 1983-985: Made applicable to Town of Long Beach 1983 & 1989 SL's recodified & rewritten:  
SL 1998-207: Authorizes OT up to 3% for Town of Long Beach only.  
Additional 2% OT for beach renourishment and protection  
SL 1999-66: Consolidates the charters of the towns of Yaupon Beach and Long Beach & creates the new consolidated Town of Oak Island. Consolidation is effective 07-01-1999 |
<p>|                                 | SL 1983-985         | 6/24/84 | 3% only for tourism-related expenditures |                       |                                                                                                                                                                                                          |
|                                 | SL 1989-857         | 7/06/90 | Additional 2% only for beach renourishment and protection |                       |                                                                                                                                                                                                          |
|                                 | SL 1998-207         | 10/29/98|                                |                      |                                                                                                                                                                                                          |
|                                 | SL 1999-66          | 5/19/99 |                                |                      |                                                                                                                                                                                                          |
| Lowell, City of                  | SL 2009-429, Part III| 8/06/09 | Up to 3%                       | Lowell TDA           | Conforms to uniform guidelines.                                                                                                                                                                         |
|                                 |                     |         |                                |                      |                                                                                                                                                                                                          |</p>
<table>
<thead>
<tr>
<th>Location</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
<th>OT Percentage</th>
<th>Use of OT</th>
<th>Organization</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Macon County</td>
<td>7/11/86</td>
<td>5/01/87</td>
<td>5/15/87</td>
<td>8/31/07</td>
<td></td>
<td>3%</td>
<td>Promote travel and tourism</td>
<td>Macon Co TTA</td>
<td>SL 1985-969: Authorizes 3% OT for certain counties SL 1987-118: Authorizes Travel &amp; Tourism Authorities for certain counties SL 2007-527, Sec 21(k) Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
</tr>
<tr>
<td>Madison County</td>
<td>5/27/97</td>
<td>6/28/05</td>
<td>8/23/13</td>
<td></td>
<td></td>
<td>Up to 5%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Madison County TDA</td>
<td>SL 1997-102 Authorizes up to 3% SL 2005-118 Additional 2% OT</td>
</tr>
<tr>
<td>Town</td>
<td>Code</td>
<td>Amendment Date(s)</td>
<td>Distribution Amount</td>
<td>Use of Funds</td>
<td>Responsible Party</td>
<td>Notes</td>
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<tr>
<td>Manteo, Town of</td>
<td>SL 2001-394</td>
<td>8/29/01</td>
<td>35% of the net proceeds of the tax among the incorporated towns in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.</td>
<td>Town officials</td>
<td>See also Dare County</td>
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<tr>
<td>Martin County</td>
<td>SL 1991-80, SL 2006-127, SL 2013-414, Sec. 60(g)</td>
<td>5/08/91, 7/19/06, 8/23/13</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Martin Co TDA</td>
<td>SL 1991-80 Authorizes 3% OT SL 2006-127 Additional 3% OT</td>
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<tr>
<td>Matthews, Town of</td>
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<td>See Mecklenburg: SL 2001-402 Provides for additional distribution of the Mecklenburg OT among the following Mecklenburg County towns: Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville</td>
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<tr>
<td>McAdenville, Town of</td>
<td>SL 2009-429, Part IV</td>
<td>8/06/09</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>McAdenville TDA</td>
<td>Conforms to uniform guidelines.</td>
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<tr>
<td>McDowell County</td>
<td>SL 1985-892, SL 2007-315</td>
<td>7/03/86, 7/30/07</td>
<td>5%</td>
<td>At least 2/3 to promote travel and tourism. Remainder for tourism-related expenditures.</td>
<td>McDowell TDA</td>
<td>SL 2007-315: Additional 2% OT</td>
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<td>Bill Number</td>
<td>Effective Date</td>
<td>Description</td>
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<tr>
<td>SL 1983-908, Part IV</td>
<td>7/21/83</td>
<td>First 3% - Distributed to the City of Charlotte to provide for convention center facilities. Second 3% - Distributed to 6 towns in the county. For the five fiscal years beginning with 2001-2002, the towns of Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville would each receive an amount equal to 50% of the amount of meals tax collected in that town during the previous fiscal year, subject to a cap on the total amount which varies by fiscal year. At the end of this 5-year period, each town would receive each year the greater of (1) 50% of the amount of meals tax collected in the town or (2) an amount agreed upon in an interlocal agreement between the town and the City of Charlotte. Funds distributed to the towns may be used for various tourism-related expenditures. The distribution to the towns will sunset upon the latest of 3 dates (See SL 2001-402, Sec.3) Additional 2% - May only be levied upon receiving written confirmation from NASCAR that it will license or otherwise legally authorize the location of the NASCAR Hall of Fame Museum facility in Charlotte, NC.</td>
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<td>SL 1989-922</td>
<td>7/16/90</td>
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<td>SL 1995-17, §19</td>
<td>3/23/95</td>
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<td>SL 2001-402</td>
<td>9/06/01</td>
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<td>SL 2005-68</td>
<td>5/26/05</td>
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<td>SL 2009-445, Sec. 30</td>
<td>8/07/09</td>
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<td>SL 2011-160</td>
<td>6/16/11</td>
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<td>SL 2012-194, Sec. 69</td>
<td>7/17/12</td>
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<td>SL 2013-26, Sec. 1</td>
<td>4/15/13</td>
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</table>
Clarifies distribution of occupancy tax and food and beverage tax proceeds on a quarterly basis to the Lake Norman Convention and Visitors' Bureau.

SL 2013-26:
Amends:
- SL 1983-908, Part IV, Sec. 9(a)
- SL 1989-821
- SL 1989-922
- SL 2001-402, Sec. 2
- SL 2011-160, Sec. 1
- SL 2012-194, Sec. 69

Expands permissible uses of the proceeds of the 3% OT and 1% prepared food and beverage tax in Mecklenburg County and the City of Charlotte to include professional sports facilities. Restricts the use of proceeds for a professional sports facility until all payments for the current fiscal year have been provided for in full (or no payments are required) for the repayment of debt service, marketing and promotion, and any other costs of maintaining and operating the convention.
<table>
<thead>
<tr>
<th>Town/County</th>
<th>Law/Statute</th>
<th>Effective Date</th>
<th>Revenue Distribution</th>
<th>Purpose of Revenue Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mint Hill, Town of</td>
<td>SL 2001-402</td>
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<td></td>
<td>See Mecklenburg; averaged among</td>
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<td>the following Mecklenburg County</td>
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<tr>
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<td></td>
<td></td>
<td>towns: Cornelius, Davidson,</td>
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<td>Huntersville, Matthews, Mint</td>
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<td>Hill, and Pineville</td>
</tr>
<tr>
<td>Mitchell County</td>
<td>SL 1987-141</td>
<td>5/05/87, 8/31/07</td>
<td>3%</td>
<td>Promote travel &amp; tourism to</td>
</tr>
<tr>
<td>SL 2007-527, Sec. 21(m)</td>
<td></td>
<td></td>
<td></td>
<td>sponsor tourist-oriented events</td>
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<td>and activities &amp; to finance</td>
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<td></td>
<td>tourist related capital projects.</td>
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<td></td>
<td>Revenue distributed quarterly.</td>
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<tr>
<td></td>
<td>Chamber of</td>
<td></td>
<td></td>
<td>Conforms due date for local</td>
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<tr>
<td></td>
<td>Commerce</td>
<td></td>
<td></td>
<td>occupancy taxes &amp; returns to</td>
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<td></td>
<td></td>
<td>due date for sales and use tax.</td>
</tr>
<tr>
<td>Location</td>
<td>Effective Date</td>
<td>Local Option</td>
<td>Use of Local Option</td>
<td>TDA/Agency</td>
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<tr>
<td>Mocksville, Town of</td>
<td>7/09/10</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Mocksville TDA</td>
</tr>
<tr>
<td>SL 2010-78, Sec. 2</td>
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</tbody>
</table>
| Monroe, City of               | 10/15/01       | Up to 5%       | First 10 years: 2/3 for tourism-related expenditures; remainder to promote travel and tourism.  
After 10 years: 2/3 to promote travel and tourism; remainder for tourism-related expenditures. | Monroe TDA                 | SL 2001-439, Part IV: Authorized up to 5% |
| SL 2001-439, Part IV          |                |                |                             |                             |                                |
| Montgomery County             | 10/11/01       | Up to 6%       | At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures | Montgomery TDA             | Conforms to uniform guidelines.  
SL 2001-434: Authorized up to 3%  
SL 2010-78: Additional up to 3% |
<p>| SL 2001-434, Part III         | 7/09/10        |                |                             |                             |                                |
| SL 2010-78, Sec. 5            |                |                |                             |                             |                                |</p>
<table>
<thead>
<tr>
<th>Location</th>
<th>Effective Dates</th>
<th>Rate</th>
<th>Description</th>
<th>Authorizing Legislation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Moore County</td>
<td></td>
<td>6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>SL 1987-188: Authorizes 3% OT SL 2007-527, Sec. 21(q) Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax SL 2011-113: Recodifies previously authorized OT to make it consistent with House Finance OT Guidelines and conforms existing OT legislation to uniform provisions in § 153A-155 SL 2015-256: Provides that the additional 3% OT cannot be levied unless the base OT of 3% is also levied.</td>
</tr>
<tr>
<td>Mooresville, Town of</td>
<td></td>
<td>Not &gt; 6%</td>
<td>At least 75% to promote travel and tourism in Mooresville; the remainder for tourism-related expenditures.</td>
<td>SL 1991-296: Authorized 2% OT SL 1991-577, Sec. 4: Repealed merchant's discount SL 1999-258: Conforms existing OT legislation to uniform provisions in § 160A-215.</td>
</tr>
<tr>
<td>Location</td>
<td>Date</td>
<td>Rate</td>
<td>Use of Funds</td>
<td>Authority</td>
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<tr>
<td>Mount Airy, City of Mount Airy</td>
<td>8/19/97</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Mount Airy TDA</td>
</tr>
<tr>
<td>Mount Holly, City of Mount Holly</td>
<td>8/08/09</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Mount Holly TDA</td>
</tr>
<tr>
<td>Murfreesboro, Town of Murfreesboro</td>
<td>8/06/09</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Murfreesboro TDA</td>
</tr>
<tr>
<td>Nags Head, Town of Nags Head</td>
<td>8/29/01</td>
<td></td>
<td></td>
<td>Town officials</td>
</tr>
</tbody>
</table>
| Nash County                     |            | Up to 5%  |       | First 3%: 2/3 to promote travel and tourism; remainder for tourism-related expenditures | Nash TDA | SL 1987-32: Authorized 3% OT
SL 1993-545: Modifies Nash Co OT
SL 1997-255: Additional 3% OT to be used exclusively for construction, operation, and marketing of a
SL 2001-349: |
<table>
<thead>
<tr>
<th>County</th>
<th>Legislation</th>
<th>Date</th>
<th>Expenditure%</th>
<th>Use of Proceeds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nash County</td>
<td>SL 2001-349</td>
<td>7/21/01</td>
<td>0%</td>
<td>Reduces additional OT that Nash Co is authorized to levy from 3% to 2%. The authority to levy &amp; the use of the original 3% tax remains unchanged. Amends use of proceeds from additional tax by requiring that funds be remitted to the City of Rocky Mount &amp; used for tourism-related expenditures. Modifies TDA by requiring at least 1/3 of the members be individuals affiliated with businesses that collect tax in the county.</td>
</tr>
<tr>
<td>New Hanover Co</td>
<td>SL 1983-908, Part VIII</td>
<td>7/21/83</td>
<td>3%</td>
<td>40% to TDA for promoting travel and tourism. 60% to a special fund for beach nourishment.</td>
</tr>
<tr>
<td>SL 1983-987</td>
<td>7/12/85</td>
<td>7/11/86</td>
<td>7/29/95</td>
<td>Cape Fear Coast Convention and Visitors Bureau (required to be set up as a TDA by Feb 1, 2003)</td>
</tr>
<tr>
<td>SL 1985-726</td>
<td>10/03/02</td>
<td>6/09/03</td>
<td>7/27/06</td>
<td>SL 1983-908, Part VIII Authorized 2% OT</td>
</tr>
</tbody>
</table>
| | | | Conforms existing OT legislation to uniform provisions in § 153A-155  
SL 2003-166:  
Modifies admin provisions of New Hanover Co OT  
SL 2006-167:  
Authorizes Town of Burgaw to levy up to 3% OT  
Creates Wilmington Convention Center District and modifies distribution of county & city OT proceeds from accommodations located in the District  
Creates the New Hanover County District U and authorizes the District to levy a 3% OT  
Makes administrative changes to the Wilmington OT |
<table>
<thead>
<tr>
<th>Location</th>
<th>Act Numbers</th>
<th>Date 1/Date 2</th>
<th>Percentage</th>
<th>Description</th>
<th>Authority</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Hanover County District U</td>
<td>SL 2006-167</td>
<td>7/27/06</td>
<td>Up to 3%</td>
<td><strong>Before July 1, 2014:</strong> Redirects tax proceeds that have accrued since the levy of the tax from a special fund in the district to the Authority and requires the Authority to use 100% of the proceeds for tourism related expenditures in the district. <em>(Rewrites existing law that requires 100% of proceeds be used only for beach nourishment.)</em>  <strong>On and After July 1, 2014:</strong> Requires District U to remit net OT proceeds to the Authority on a quarterly basis, and directs the Authority to use at least 2/3 of funds for tourism promotion and the remainder for tourism related expenditures in District U.</td>
<td>Cape Fear Coast Convention and Visitors Bureau</td>
<td>SL 2006-167, s.7: Creates the New Hanover County District U and authorizes the District to levy a 3% OT SL 2014-87: Amends Section 7(d) of SL 2006-167 to modify the use of the 3% OT levied in the unincorporated areas of New Hanover Co. (District U). Defines the term Authority to mean the Cape Fear Coast Convention and Visitors Bureau, est. as a TDA.</td>
</tr>
<tr>
<td>Newland, Town of</td>
<td>SL 2001-439</td>
<td>10/15/01</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Tourism Development Authority</td>
<td>Conforms to uniform guidelines.</td>
</tr>
<tr>
<td>Northampton County</td>
<td>SL 2007-223</td>
<td>7/16/07</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism. Remainder for tourism-related expenditures.</td>
<td>Tourism Development Authority</td>
<td>Conforms to uniform guidelines.</td>
</tr>
<tr>
<td>North Topsail Beach, Town of</td>
<td>SL 2001-439</td>
<td>10/15/01</td>
<td>Up to 3%</td>
<td>Used for beach nourishment</td>
<td>Town officials</td>
<td>SL 2001-439, Part V: Includes North Topsail Beach, Town of North Topsail Beach, Town of</td>
</tr>
<tr>
<td>Oak Island, Town of *</td>
<td>SL 1991-820</td>
<td>7/01/92</td>
<td>Up to 5%</td>
<td>First 3%: Tourism-related expenditures. Additional 2%:</td>
<td>Town Board of Commissioners</td>
<td>SL 1991-820: Authorizes up to 3% OT for Town of *</td>
</tr>
<tr>
<td>Location</td>
<td>Consolidation Information</td>
<td>Revenue Use</td>
<td>Tax Exceedance</td>
<td>Date Revenue Distributed</td>
<td>Notes</td>
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<tr>
<td>Town of Long Beach</td>
<td><em>A consolidation of: Town of Long Beach Town of Yaupon Beach</em></td>
<td>Only for beach renourishment and protection.</td>
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<td></td>
<td>Yaupon Beach SL 1997-364: Additional 2% for Yaupon Beach to be used for beach renourishment</td>
<td></td>
</tr>
<tr>
<td>Yaupon Beach</td>
<td>SL 1999-66: Consolidates the charters of the towns of Yaupon Beach and Long Beach and creates the new consolidated Town of Oak Island. Consolidation effective 07-01-1999</td>
<td>Yaupon Beach SL 1997-364: Additional 2% for Yaupon Beach to be used for beach renourishment.</td>
<td></td>
<td></td>
<td>Yaupon Beach SL 1997-364: Additional 2% for Yaupon Beach to be used for beach renourishment.</td>
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</tr>
<tr>
<td>Ocean Isle Beach, Town</td>
<td>SL 1983-908 SL 1983-985 SL 1989-857 SL 1997-364 SL 2007-527, Sec. 21</td>
<td>First 3% for Criminal justice system, fire protection, health facilities, waste and sewage treatment, control and repair of waterfront erosion. Revenue distributed monthly. Additional 2% only for beach renourishment and protection.</td>
<td>6/26/84</td>
<td></td>
<td>SL 2007-527, Sec 21 Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
<td></td>
</tr>
<tr>
<td>Ocracoke Township</td>
<td>SL 2006-128</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>7/19/06</td>
<td></td>
<td>SL 2007-527, Sec 21 Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
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</tr>
<tr>
<td>Onslow County</td>
<td>SL 1985-857 SL 2007-527, Sec. 21(g) SL 2013-414, Sec. 60(e)</td>
<td>Deposited in general fund of the county to be used only to further the development of travel, tourism and conventions in the county.</td>
<td>7/01/86, 8/31/07, 8/23/13</td>
<td></td>
<td>SL 2007-527, Sec 21 Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
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</tr>
<tr>
<td>Location</td>
<td>Legislation</td>
<td>Effective Date</td>
<td>Rate</td>
<td>Use</td>
<td>Decision-makers</td>
<td>Notes</td>
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</tr>
<tr>
<td>Orange County</td>
<td>SL 1991-392</td>
<td>6/25/91</td>
<td>Up to 3%</td>
<td>At least 10% used to provide funding for visitor information services &amp; to support cultural events. County Commissioners to decide on allocation of revenues during budgeting process.</td>
<td>County officials</td>
<td>SL 1991-392: Does not conform to OT guidelines</td>
</tr>
<tr>
<td></td>
<td>SL 2007-527, Sec. 21(ff)</td>
<td>8/31/07</td>
<td></td>
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<td></td>
<td>SL 2007-527, s. 21(ff): Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
</tr>
<tr>
<td>Oriental, Town of</td>
<td>SL 1993-695</td>
<td>7/06/94</td>
<td>Up to 3%</td>
<td>The Board must use at least ¼ of the proceeds to promote travel and tourism and the remainder may be used for tourism-related expenditures.</td>
<td>Board of Commissioners of the Town of Oriental.</td>
<td>If Pamlico County is authorized to levy a room occupancy tax, the combined tax rates for Pamlico County and the Town of Oriental cannot exceed 6%</td>
</tr>
<tr>
<td></td>
<td>SL 2007-527, s. 21(mm)</td>
<td>8/31/07</td>
<td></td>
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<td></td>
<td>SL 2007-527, s 21(mm): Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
</tr>
<tr>
<td>Pasquotank County</td>
<td>SL 1987-175</td>
<td>5/11/87</td>
<td>Up to 6%</td>
<td>1st 3¢: 50% for tourism promotion 25% for tourism-related expenditures recommended by the Elizabeth City council and approved by the TDA 25% for tourism-related expenditures recommended by the Pasquotank Co. Bd of Commissioners and approved by the TDA Remainder to the TDA: Elizabeth City-Pasquotank County TDA (Elizabeth City Area Convention and Visitors Bureau to be established as joint city and county TDA)</td>
<td>Elizabeth City-Pasquotank County TDA</td>
<td>SL 2005-16: Increases Pasquotank County's authority to levy a room OT from 3% to 6% Increases Elizabeth City's authority to levy a room OT from 3% to 6%, but in no case may the combined co and city tax rate exceed 6% Requires that the</td>
</tr>
<tr>
<td>Location</td>
<td>Date</td>
<td>Tax Rate</td>
<td>Use of Proceeds</td>
<td>Administration</td>
<td>Notes</td>
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<tr>
<td>Pembroke, Town of</td>
<td>7/09/10</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Pembroke TDA</td>
<td>Conforms to uniform guidelines.</td>
<td></td>
</tr>
<tr>
<td>Pembroke, Town of</td>
<td>7/09/10</td>
<td>Up to 3%</td>
<td>Proceeds from accommodations in Surf City shall be remitted to Surf City and used for beach nourishment.</td>
<td>Surf City and Topsail Beach proceeds are administered by the respective town officials.</td>
<td>SL 2001-439, Part VI: Repeals existing 3% authorized by SL 1987-970 and replaces it with new authority to levy 3% [There is an interlocal agreement between county and towns whereby the towns collect and administer the tax.]</td>
<td></td>
</tr>
<tr>
<td>Pender County</td>
<td>6/24/88</td>
<td>Up to 3%</td>
<td>Proceeds from accommodations in Surf City shall be remitted to Surf City and used for beach nourishment.</td>
<td>Surf City and Topsail Beach proceeds are administered by the respective town officials.</td>
<td>County proceeds are administered by Pender TDA</td>
<td></td>
</tr>
<tr>
<td>Pender County</td>
<td>10/15/01</td>
<td>Up to 3%</td>
<td>Proceeds from accommodations in Topsail Beach shall be remitted to Topsail Beach and used for beach nourishment.</td>
<td>Surf City and Topsail Beach proceeds are administered by the respective town officials.</td>
<td>Pender TDA</td>
<td></td>
</tr>
<tr>
<td>Perquimans County</td>
<td>4/23/07</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Perquimans Co TDA</td>
<td>Conforms to uniform guidelines.</td>
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</tr>
<tr>
<td>Location</td>
<td>Date</td>
<td>Percentage</td>
<td>Expenditure</td>
<td>Authority</td>
<td>Conformity</td>
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<tr>
<td>Person County</td>
<td>8/06/97</td>
<td>6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Person TDA</td>
<td>Conforms to uniform guidelines.</td>
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<tr>
<td>SL 1997-364, Section 14</td>
<td>6/16/11</td>
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<td>SL 1997-364, Sec. 14: Authorizes up to 6%</td>
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<tr>
<td>SL 2007-19</td>
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<td>SL 2011-161: Additional up to 1%</td>
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</tr>
<tr>
<td>Pilot Mountain, Town of</td>
<td>7/13/06</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote tourism; remainder for tourism-related expenditures.</td>
<td>Pilot Mountain TDA</td>
<td>Conforms to uniform guidelines.</td>
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<td>SL 2006-118, Part II</td>
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<tr>
<td>Pineville, Town of</td>
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<td>See Mecklenburg SL 2001-402</td>
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<tr>
<td>SL 2001-402</td>
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<td>Provides for additional distribution of the Mecklenburg OT among the following Mecklenburg County towns: Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville</td>
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<tr>
<td>Pitt County</td>
<td>5/05/87</td>
<td>6%</td>
<td>Initial 3%: 2/3 of the funds from the initial 3% shall be used to promote travel and tourism in Pitt County and the City of Greenville and the remainder used only for tourism-related expenditures. Additional 3%: proceeds shall be used to reimburse the City of Greenville and Pitt County for any funds they have advanced to purchase property for a convention center. After full</td>
<td>Pitt-Greenville Convention and Visitors Authority</td>
<td>SL 1987-143: Authorizes 3% OT SL 1993-410: Additional 3% OT SL 2007-527, Sec 21(n) Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
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<tr>
<td>SL 1987-143</td>
<td>7/20/93</td>
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<td>SL 1993-410</td>
<td>8/31/07</td>
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<td>SL 2007-527, Sec. 21(n)</td>
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<tr>
<td>Location</td>
<td>Effective Dates</td>
<td>Tax Rate</td>
<td>Purpose</td>
<td>Anticipating Entity</td>
<td>Notes</td>
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<tr>
<td>Polk County</td>
<td>7/11/86, 8/31/07</td>
<td>3%</td>
<td>Promotion of travel and tourism.</td>
<td>County Officials</td>
<td>SL 2007-527, Sec 21(k) Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
<td></td>
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<tr>
<td>Randolph County</td>
<td>7/28/97</td>
<td>Up to 5%</td>
<td>2/3 for travel and tourism; remainder for tourism-related expenditures.</td>
<td>Randolph TDA</td>
<td>Currently levying 3%.</td>
<td></td>
</tr>
<tr>
<td>Ranlo, Town of</td>
<td>8/06/09</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Ranlo TDA</td>
<td>Conforms to uniform guidelines.</td>
<td></td>
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<tr>
<td>Reidsville, City of</td>
<td>7/28/05</td>
<td>Up to 2%</td>
<td>Based on recommendations from and in consultation with the Reidsville City Council, the Authority shall use at least 2/3 for tourism promotion and the remainder for tourism-related expenditures.</td>
<td>Rockingham County TDA (must be deposited into a separate Reidsville Account)</td>
<td>None of the proceeds may be used to promote travel and tourism or for tourism-related expenditures in areas w/i Rockingham Co that are outside the City of Reidsville.</td>
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<td>Location</td>
<td>Language</td>
<td>Date 1</td>
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<td>Richmond County</td>
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<td>6/24/88</td>
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<td>Roanoke Rapids, City of</td>
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<td>Robbinsville, Town of</td>
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<td>Rockingham, City of</td>
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<td>XII.</td>
<td>tourism in Richmond County; 50% for tourism-related expenditures in the City of Rockingham that are mutually agreed upon by the Richmond County TDA and the Rockingham City Council.</td>
<td>TDA</td>
<td>Authorizes 3% OT for Richmond County SL 2001-439, Part XIII: Additional 3% OT for Richmond County</td>
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<tr>
<td>Rocky Mount, City of</td>
<td>See SL 2001-349</td>
<td>8/08/01</td>
<td>First 3%: (to Nash County) 2/3 to promote travel and tourism; remainder for tourism-related expenditures. Second 2%: To the City of Rocky Mount</td>
<td>Nash TDA</td>
<td>SL 2001-349: Reduces additional OT that Nash Co is authorized to levy from 3% to 2%. The authority to levy &amp; the use of the original...</td>
<td></td>
</tr>
<tr>
<td>Location</td>
<td>Legislation</td>
<td>Effective Date</td>
<td>Maximum Tax Rate</td>
<td>Expenditure Description</td>
<td>Responsible Authority</td>
<td>Notes</td>
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<tr>
<td>Rowan County</td>
<td>SL 1987-379</td>
<td>6/16/87</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Rowan County TDA</td>
<td>Conforms to guidelines SL 2017-202, Part VIII also modified composition of TDA to reflect representation by both the county and the City of Salisbury</td>
</tr>
<tr>
<td></td>
<td>SL 1991-882</td>
<td>7/08/92</td>
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<tr>
<td></td>
<td>SL 2001-439, Part VIII</td>
<td>10/15/01</td>
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<tr>
<td></td>
<td>SL 2017-202, Part VIII</td>
<td>8/3/17</td>
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<tr>
<td>Rowland, Town of</td>
<td>SL 1991-154</td>
<td>5/29/91</td>
<td>3%</td>
<td>Tourism-related expenditures, including sponsoring tourist-oriented events, encouraging tourism through advertising and promotion, establishing a visitors' center, and other expenditures that directly enhance tourism. Also includes the following type of expenditures: Criminal justice system, fire protection, public facilities and utilities, health facilities, and solid waste and sewage treatment.</td>
<td>City officials</td>
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<tr>
<td>Rutherford County</td>
<td>SL 1991-577, Sec. 5</td>
<td>7/08/91</td>
<td>Not to</td>
<td>SL 1991-577:</td>
<td>Rutherford TDA</td>
<td>SL 1991-577:</td>
</tr>
<tr>
<td>Act Number</td>
<td>Effective Dates</td>
<td>Tax Rate</td>
<td>Description</td>
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<tr>
<td>SL 2007-527, Sec. 21(gg)</td>
<td>8/31/07 - 7/09/11</td>
<td>exceed 6%</td>
<td>Only to promote travel, tourism, retirement, and conventions in Rutherford County; and</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>SL 1998-112</td>
<td>8/20/98 - 6/15/11</td>
<td>6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td></td>
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<tr>
<td>SL 2006-34</td>
<td>6/29/06 - 6/15/11</td>
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<tr>
<td>SL 2011-137</td>
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<tr>
<td>St. Pauls TDA</td>
<td></td>
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<td>Conforms to uniform guidelines.</td>
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<tr>
<td>SL 1998-112</td>
<td></td>
<td></td>
<td>SL 1998-112: Authorizes up to 1%</td>
<td></td>
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<tr>
<td>SL 2006-34</td>
<td></td>
<td></td>
<td>SL 2006-34: Additional up to 2%</td>
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<tr>
<td>SL 2011-137</td>
<td></td>
<td></td>
<td>SL 2011-137: Additional 3%</td>
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<tr>
<td>Location</td>
<td>Date</td>
<td>Tax Rate</td>
<td>Purpose</td>
<td>TDA/County</td>
<td>Conformity</td>
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</tr>
<tr>
<td>Salisbury, City of</td>
<td>8/06/09</td>
<td></td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Saluda District D TDA</td>
<td>Conforms to uniform guidelines.</td>
<td></td>
</tr>
<tr>
<td>SL 2009-428, Part II</td>
<td>8/3/17</td>
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<tr>
<td>SL 2017-202, Part VIII</td>
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<tr>
<td>(Repealed)</td>
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<tr>
<td>Saluda District D (Polk County side of Saluda)</td>
<td>8/03/17</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Saluda District D TDA</td>
<td>Conforms to uniform guidelines.</td>
<td></td>
</tr>
<tr>
<td>SL 2017-202</td>
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<tr>
<td>Sampson County</td>
<td>6/07/07</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Sampson County TDA</td>
<td>Does not conform to guidelines.</td>
<td></td>
</tr>
<tr>
<td>SL 2007-63</td>
<td>8/03/17</td>
<td></td>
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<tr>
<td>SL 2017-202, Part VI</td>
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<tr>
<td>Sanford, City of</td>
<td>8/03/17</td>
<td>Up to 3%</td>
<td>2/3 to promote travel and tourism; 1/3 for operation/maintenance of Wicker Center. Any funds not used by end of fiscal year may be used by TDA for tourism promotion</td>
<td>Sanford TDA</td>
<td>Does not conform to guidelines.</td>
<td></td>
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<tr>
<td>SL 2017-202</td>
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<tr>
<td>Scotland County</td>
<td>8/19/97</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Scotland TDA</td>
<td>SL 1997-410: Authorizes 3%</td>
<td></td>
</tr>
<tr>
<td>SL 2007-203</td>
<td>7/10/07</td>
<td></td>
<td></td>
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<td>SL 2007-203: Additional 3%</td>
<td></td>
</tr>
<tr>
<td>Selma, Town of</td>
<td>10/15/01</td>
<td>Up to 2%</td>
<td>At least 2/3 to promote travel and tourism for the direct benefit of Selma; remainder for tourism-related expenditures for the direct benefit of Selma.</td>
<td>Johnston County TDA</td>
<td>SL 2001-439, Part X: Authorizes 1%</td>
<td></td>
</tr>
<tr>
<td>SL 2001-439, Part X</td>
<td>7/17/06</td>
<td></td>
<td></td>
<td></td>
<td>Authority to levy a tax expires 5 years after eff. date of its levy</td>
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<tr>
<td>SL 2006-120, Part V</td>
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<td></td>
<td>SL 2006-120, Part V: Additional 1%</td>
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<td></td>
<td>Removes sunset on town taxes.</td>
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<tr>
<td>Location</td>
<td>Effective Date</td>
<td>Max Tax Rate</td>
<td>Purpose and Allocation</td>
<td>Authority</td>
<td>Conforms to Uniform Guidelines</td>
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<tr>
<td>Seven Devils, Town of Seven Devils, Town of SL 2001-439, Part XVI. SL 2002-94</td>
<td>10/15/01 8/28/02</td>
<td>Up to 6%</td>
<td>2/3 to promote travel and tourism; 1/3 for tourism-related expenditures</td>
<td>Seven Devils TDA</td>
<td>Conforms to uniform guidelines SL 2001-439: 3% to Avery County portion of town 3% to Watauga Co portion of town</td>
<td></td>
</tr>
<tr>
<td>Seven Devils District W SL 2002-94</td>
<td>8/28/02</td>
<td>3%</td>
<td>Used only for the direct benefit of Seven Devils District W</td>
<td>Seven Devils Bd of Aldermen serve ex officio as governing body of the District OT proceeds remitted to Seven Devils TDA</td>
<td>SL 2002-94: Creates the Seven Devils District W consisting of the part of the Town of Seven Devils that is located in Watauga County Allows the town to levy an additional 3% on the Watauga Co side of the town</td>
<td></td>
</tr>
<tr>
<td>Shallotte, Town of Shallotte, Town of SL 1997-364</td>
<td>8/06/97</td>
<td>Up to 3%</td>
<td>1/2 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Shallotte TDA</td>
<td>Conforms to uniform provisions in § 160A-215</td>
<td></td>
</tr>
<tr>
<td>Shelby, City of Shelby, City of SL 1997-361</td>
<td>8/05/97</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism in the City of Shelby; remainder for tourism-related expenditures in the City of Shelby</td>
<td>City of Shelby</td>
<td>Conforms to uniform provisions in § 160A-215 SL 1997-361: Authorizes up to 3% Provides that the City may contract with Cleveland Co for OT tax collection services</td>
<td></td>
</tr>
<tr>
<td>Smithfield, Town of Smithfield, Town of SL 2001-439, Part XI. SL 2006-120, Part VI</td>
<td>10/15/01 7/17/06</td>
<td>Up to 2%</td>
<td>At least 2/3 to promote travel and tourism in Smithfield; remainder for tourism-related expenditures</td>
<td>Johnston County TDA</td>
<td>SL 2001-439, Part XI: Authorizes 1% Authority to levy a tax</td>
<td></td>
</tr>
<tr>
<td>Southern Shores, Town of</td>
<td>8/29/01</td>
<td>Dare County shall distribute 35% of the net proceeds of the tax among the incorporated towns in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year. The revenue distributed to the towns may only be used for capital expenditures.</td>
<td>Town officials</td>
<td>See also Dare County</td>
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</tr>
<tr>
<td>Southport, City of</td>
<td>7/14/89</td>
<td>Up to 5%</td>
<td>Southport TDA</td>
<td>SL 1989-639: Authorizes 3%</td>
<td></td>
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</tr>
<tr>
<td>SL 1989-639</td>
<td>10/01/02</td>
<td>2/3 to promote travel and tourism; 1/3 for tourism-related expenditures</td>
<td></td>
<td>SL 2002-129: Authorizes increase from 3% → 5%</td>
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<tr>
<td>SL 2002-129</td>
<td>7/10/14</td>
<td></td>
<td></td>
<td>Conforms to both uniform provisions in § 160A-215 and the uniform provisions followed by the House Finance Committee</td>
<td></td>
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<tr>
<td>SL 2014-68</td>
<td></td>
<td></td>
<td></td>
<td>SL 2014-68: Modifies distribution process for the OT proceeds to provide that until the Southport Board of Aldermen levies the supplemental 2% OT,</td>
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</tbody>
</table>
Southport is required to use at least 2/3 of proceeds to promote travel and tourism and the remainder for tourism related expenses.

Directs Southport to remit proceeds to the Southport TDA when the supplemental 2% OT is levied and requires that at minimum 2/3 of the proceeds are to be used to promote travel and tourism and the remainder for tourism related expenses.

| Stanly County SL 2001-434, Part IV. | 10/11/01 | Up to 6% | 5/6 of the proceeds from the accommodations in Albemarle are remitted directly to the City of Albemarle. The City of Albemarle: Must remit 40% to the Stanly County TDA to promote travel and tourism Remaining 60% is retained by the City of Albemarle for use only tourism-related expenditures. 1/6 of the proceeds is retained by Stanly County for tourism-related expenditures Proceeds in each of the other municipalities in Stanly Co | Stanly Co TDA SL 2001-434, Part IV: Authorizes up to 6% Repeals Albemarle's authority to levy a 5% OT |
shall be remitted to those cities. Each city must remit a portion to the Stanly Co TDA to be used to promote travel and tourism; remaining funds are retained by the cities for tourism-related expenditures. Of the proceeds from outside the cities, the county must remit the greater of $25,000 a year or 1/2 of the remaining net proceeds to the Stanly Co TDA to promote travel and tourism.

<table>
<thead>
<tr>
<th>Statesville, City of</th>
<th>7/03/85</th>
<th>7/08/86</th>
<th>8/20/98</th>
<th>Not to exceed 5%</th>
<th>Statesville TDA</th>
</tr>
</thead>
<tbody>
<tr>
<td>SL 1985-570, Part V</td>
<td></td>
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<td>3% tax: The city shall allocate the net proceeds of the 3% tax levied to a special fund and use them only for construction, operation, and maintenance of a civic center, for payment of interest or retiring principal on debt related to a civic center, or for promotion of travel &amp; tourism.</td>
<td>SL 1985-570, Part V: Not to exceed 3% Establishes procedures for levy of the Statesville OT in Section 24.</td>
</tr>
<tr>
<td>SL 1985-930</td>
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<td>2% tax: The city shall remit 1/2 of the net proceeds to the Statesville TDA to be used to promote travel and tourism in the City of Statesville.</td>
<td>SL 1985-930: Makes changes in procedures for levy of the Statesville OT in Section 24.</td>
</tr>
<tr>
<td>SL 1998-112, Sec. 3</td>
<td></td>
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<td>Remaining 2% tax: The city shall use the remaining net proceeds of the 2% tax for operation &amp; maintenance of a civic center &amp; for payment of interest or retiring principal on debt related to a civic center.</td>
<td>SL 1998-112, Sec 3: Additional up to 2% Provides for the establishment of a Civic Center Authority in Sec. 24.</td>
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<td>[Subject to Iredell Co. abolishing the Iredell Civic Center Authority]</td>
</tr>
<tr>
<td>Location</td>
<td>Legislation Reference</td>
<td>Date Range</td>
<td>Tax Rate</td>
<td>Use of Proceeds</td>
<td>Authority</td>
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</tr>
<tr>
<td>Sugar Mountain, Village</td>
<td>SL 2001-439, Part XVI. SL 2002-94</td>
<td>10/15/01</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Tourism Development Authority</td>
</tr>
<tr>
<td>Sunset Beach, Town of</td>
<td>SL 1987-956 SL 1997-364, Sec. 12</td>
<td>6/24/88</td>
<td>Not to exceed 5%</td>
<td>3% tax: The town shall allocate the proceeds of the tax to a special fund and shall use them only for tourism-related expenditures as defined in the act. Additional 2% tax: The town may use the proceeds of the tax only for beach nourishment and protection.</td>
<td>Town of Sunset Beach</td>
</tr>
<tr>
<td>Surf City, Town of</td>
<td>SL 1983-908, Part IX SL 2001-439, Part VI SL 2007-527, Sec. 21</td>
<td>7/21/83</td>
<td>Not to exceed 3%</td>
<td>Pender Co shall remit to Surf City the net proceeds of the OT derived from accommodations in Surf City to be spent for beach nourishment</td>
<td>Surf City and Topsail Beach proceeds are administered by the respective town officials. County proceeds are administered by Pender TDA</td>
</tr>
<tr>
<td>Location</td>
<td>Date</td>
<td>Rate</td>
<td>Purpose</td>
<td>TD Agency</td>
<td>Details</td>
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<tr>
<td>Surry County District S</td>
<td>6/16/09</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Surry County District S TDA</td>
<td>Conforms to uniform guidelines. Creates Surry County District S consisting of all areas in the county that are not within an incorporated area. Authorizes 6% OT</td>
</tr>
<tr>
<td>Swain County</td>
<td>7/07/86 (3%)</td>
<td>Up to 4%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Swain TDA</td>
<td>Conforms to uniform guidelines. SL 1985-923: Authorizes 3% OT SL 2007-23: Additional up to 1%</td>
</tr>
<tr>
<td>Swansboro, Town of</td>
<td>6/17/11</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Swansboro TDA</td>
<td>Conforms to uniform guidelines. SL 2011-170, Part IV: Authorizes up to 3%</td>
</tr>
<tr>
<td>Thomasville, City of</td>
<td>7/23/93</td>
<td>At least 3% &amp; not &gt; 6%</td>
<td><strong>If rate does not exceed 3%:</strong> At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures. <strong>If the rate exceeds 3%:</strong> The proceeds of the equivalent of a 3% tax shall be used in accordance with the restrictions that apply to a tax that does not exceed 3%. <strong>Excess proceeds:</strong> Shall be used only to construct or maintain a visitors’ center.</td>
<td>Thomasville Tourism Commission</td>
<td>SL 1993-453: Authorizes OT of at least 3% and not more than 6% Stipulates that if Davidson County is authorized to levy an OT, the combined rates for Davidson Co and any city located in it may not exceed 6%. SL 2007-527, s. 21(ii): Conforms due date for local occupancy taxes</td>
</tr>
<tr>
<td>Location</td>
<td>Effective Dates</td>
<td>Tax Rate</td>
<td>Use of Proceeds</td>
<td>Administrative Authority</td>
<td>Provisions</td>
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<tr>
<td>Topsail Beach, Town of</td>
<td>6/26/84, 10/15/01, 8/2/07</td>
<td>Not to exceed 3%</td>
<td>Pender Co shall remit to Topsail Beach the net proceeds of the OT derived from accommodations in Topsail Beach to be spent for beach nourishment</td>
<td>Surf City and Topsail Beach proceeds are administered by the respective town officials. County proceeds are administered by Pender TDA</td>
<td>SL 1983-908, Part IX: Not to exceed 3% SL 2001-439, Part VI: Pender County: Repeals existing 3% authorized by SL 1987-970 and replaces it with new authority to levy 3% SL 2007-527, Sec. 21: Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
</tr>
<tr>
<td>Transylvania County</td>
<td>7/11/86, 7/01/99, 6/16/05</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Transylvania TDA</td>
<td>SL 1985-969: Authorizes 3% OT SL 1999-205: Modifies OT penalties SL 2005-88: Additional up to 3% Conforms Co OT to uniform provisions in § 153A-155</td>
</tr>
<tr>
<td>Troutman, Town of</td>
<td>7/26/05</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Troutman TDA</td>
<td>Conforms to uniform guidelines. SL 2005-220: Authorizes up to 3%</td>
</tr>
<tr>
<td>County, Town of</td>
<td>Effective Date</td>
<td>Percent</td>
<td>Use of Proceeds</td>
<td>TDA</td>
<td>Conforms to guidelines</td>
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<tr>
<td>Tryon, Town of</td>
<td>7/20/06</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Tryon TDA</td>
<td>Conforms to uniform guidelines.</td>
</tr>
<tr>
<td>SL 2006-148</td>
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<td></td>
<td></td>
<td>SL 2006-148: Authorizes up to 3%</td>
</tr>
<tr>
<td>Tyrrell County</td>
<td>11/27/01</td>
<td>Up to 6%</td>
<td>2/3 to promote travel and tourism; 1/3 for tourism-related expenditures</td>
<td>Tyrrell TDA</td>
<td>Conforms to uniform guidelines.</td>
</tr>
<tr>
<td>SL 2001-468</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>SL 2001-468: Authorizes up to 6%</td>
</tr>
<tr>
<td>Vance County</td>
<td>7/07/88, 7/30/01</td>
<td>Not less than 3% and no more than 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Vance TDA</td>
<td>Conforms to uniform guidelines.</td>
</tr>
</tbody>
</table>
SL 2001-321: Additional up to 3% Establishes uniform provisions |
| Wake County    | 6/30/86, 7/08/91, 7/19/95, 5/20/97 | Up to 6% | **Prior to Distribution: [1991]**  
The county may deduct an amount not to exceed 3% of the gross OT proceeds to pay for the direct cost of administering & collecting the taxes.  
For the first 2 years prior to distributions, the county shall deduct and remit to Wake Technical Community College, the sum of $100,000  
After the first 2 years prior to distributions, the Board of Commissioners of Wake Co may, in its discretion, deduct and remit to Wake Technical Community College, the sum of $100,000. | Raleigh Convention and Visitor Bureau | SL 1985-850: No more than 3%  
1% merchant discount  
SL 1991-594: OT up to 6% Prepared Food & Bev. Tax up to 1%  
Sec. 18 repeals the authority of the county or a unit of local govn. in Wake County to enact an OT under any other local act  
SL 1995-458: Provides for the creation of Facility Authorities and establishes The Centennial Authority |
<table>
<thead>
<tr>
<th>Location</th>
<th>Date</th>
<th>OT Rate</th>
<th>Purpose</th>
<th>Officer</th>
<th>Legal Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wake Forest, Town of Wake Forest</td>
<td>7/11/89</td>
<td>3%</td>
<td>Promote tourism &amp; economic development.</td>
<td>City officials</td>
<td>SL 1989-604, Repealed</td>
</tr>
<tr>
<td></td>
<td>7/08/91</td>
<td></td>
<td></td>
<td></td>
<td>SL 1991-594, Repealed</td>
</tr>
<tr>
<td>Washington, City of Washington</td>
<td>5/29/91</td>
<td>6%</td>
<td>2/3 to promote travel and tourism; 1/3 for tourism-related expenditures</td>
<td>City of Washington TDA</td>
<td>SL 1991-158</td>
</tr>
<tr>
<td></td>
<td>6/21/96</td>
<td></td>
<td></td>
<td></td>
<td>SL 1995-736, Art. XII</td>
</tr>
<tr>
<td></td>
<td>8/13/01</td>
<td></td>
<td></td>
<td></td>
<td>SL 2001-365</td>
</tr>
<tr>
<td></td>
<td>8/23/13</td>
<td></td>
<td></td>
<td></td>
<td>SL 2013-414, i Sec. 60(k)</td>
</tr>
</tbody>
</table>

WTCC must use funds only to support its ongoing program of training in hotel and motel mgmt. and food service.

**Monthly Distribution of OT:**
- 45.25% to Raleigh
- 5% to Cary
- 34.75% to Wake County
- 15% to Greater Raleigh Convention and Visitor Bureau

The distributions listed above for use as specified in the act

SL 1997-68: Amends the Facility Authority Act relating to membership of Facility Authorities and Room OT allocations for capital improvements

SL 2007-527, s. 21 (hh) Conforms due date for local occupancy taxes & returns to due date for sales and use tax
<table>
<thead>
<tr>
<th>County</th>
<th>SL Numbers</th>
<th>Date(s)</th>
<th>Percentage</th>
<th>Funds Allocation</th>
<th>TDA</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Washington County</td>
<td>SL 1991-821, SL 2001-305, SL 2013-414, ^i Sec. 60(i)</td>
<td>7/01/92, 7/24/01, 8/23/13</td>
<td>6%</td>
<td>2/3 to promote travel and tourism; 1/3 for tourism-related expenditures</td>
<td>Washington TDA</td>
<td>Conforms to uniform guidelines. SL 1991-821: <strong>Authorizes 3% OT</strong> SL 2001-305: <strong>Additional 3% OT</strong></td>
</tr>
<tr>
<td>Watauga Co District U</td>
<td>SL 2005-197</td>
<td>7/18/05</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Watauga County District U TDA</td>
<td>Watauga Co District U is comprised of the unincorporated areas of Watauga Co. Conforms to uniform guidelines (See Beech Mtn Dist W)</td>
</tr>
<tr>
<td>Wayne County</td>
<td>SL 2015-255</td>
<td>9/29/15</td>
<td>1%</td>
<td>100% of the funds to promote travel and tourism in Wayne County</td>
<td>Wayne County TDA</td>
<td>SL 2015-255: <strong>Authorizes 1% OT</strong> Conforms Wayne Co OT to uniform provisions in § 153A-155</td>
</tr>
<tr>
<td>West Jefferson, Town of</td>
<td>SL 2005-49</td>
<td>5/18/05</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>West Jefferson TDA</td>
<td>Conforms to uniform guidelines. SL 2005-49: <strong>Authorizes up to 3%</strong></td>
</tr>
<tr>
<td>Wilkes County District K</td>
<td>SL 2010-78, Sec. 8</td>
<td>7/9/10</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditure</td>
<td>Wilkes County District K TDA</td>
<td>Wilkes Co District K is comprised of the unincorporated areas of Wilkes Co Conforms to uniform guidelines.</td>
</tr>
<tr>
<td>Wilkesboro, Town of SL 2001-439, Part IX.</td>
<td>10/15/01</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures</td>
<td>Wilkesboro TDA, Convention, and Visitors Bureau</td>
<td>Conforms to uniform guidelines. SL 2001-439, Part IX: Authorizes up to 3%</td>
<td></td>
</tr>
<tr>
<td>Wilmington, City of SL 2002-139&lt;br&gt;SL 2006-167, Section 8</td>
<td>10/03/02&lt;br&gt;7/27/06</td>
<td>3% (to become effective no earlier than 02-01-2003)</td>
<td>The county collects the tax and remits the proceeds to a convention center account. The funds in this account may be used only as follows:&lt;br&gt;1. If, within 3 years after the first levy of the 3% tax, the City has demonstrated to the satisfaction of the TDA that all financing and development arrangements for a convention center have been completed, the county must remit the funds to the City to be used for the construction, financing, operation, promotion, and maintenance of a convention center. Thereafter, all tax proceeds remitted to the convention center account shall be remitted quarterly to the City.&lt;br&gt;2. If the conditions in 1) have not been met within 3 years, the county must remit the funds to the TDA to be used to promote travel and tourism.&lt;br&gt;3. If the conditions in 1) have been met but within 4 years after the first levy of the 3% tax, construction has not begun on a convention center, then the city must return any funds it received that have not been committed to the TDA to be used to promote tourism</td>
<td>Cape Fear Coast Convention and Visitors Bureau (set up as a TDA)</td>
<td>SL 2002-139: Up to 3% OT, if New Hanover Co has created a TDA pursuant to SL 1983-908, Part VIII, as amended&lt;br&gt;SL 2006-167, Sec. 8: Rewrites Sec. 1 of SL 2002-139 and authorizes 3% OT, if New Hanover Co has created a TDA pursuant to SL 1983-908, Part VIII, as amended&lt;br&gt;New Hanover County shall collect and administer the tax on behalf of City.</td>
<td></td>
</tr>
<tr>
<td>Location</td>
<td>Legislation Details</td>
<td>Effective Dates</td>
<td>Tax Rate</td>
<td>Use of Funds</td>
<td>Agency</td>
<td>Notes</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>--------------------------------------------------------------------------------------</td>
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<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>Wilson County</td>
<td>Wilson Co TDA Complies with uniform guidelines</td>
<td></td>
<td>6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures that are mutually agreed upon by the Wilson County TDA and the Wilson City Council.</td>
<td>Wilson Co TDA</td>
<td>SL 1987-484: Authorizes 3% OT SL 1987-901 and 912: Tech. changes only to SL 1987-484 SL 2007-527, Sec. 21(t): Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax SL 2009-297: Up to 3% OT Modifies composition of TDA Conforms legislation to uniform guidelines and provisions SL 2016-65: Additional 3% OT</td>
</tr>
<tr>
<td>Wrightsville Beach, Town</td>
<td>Wrightsville Beach, Town SL 2002-138 Up to 3% 50% to promote travel and tourism; 50% for tourism-related expenditures.</td>
<td>10/03/02</td>
<td>Up to 3%</td>
<td>Cape Fear Coast Convention and Visitors Bureau (set up as a TDA)</td>
<td>Up to 3% OT The county collects and administers the tax on the town's behalf.</td>
<td>SL 2002-138</td>
</tr>
<tr>
<td>Yadkin County District Y</td>
<td>Yadkin County District Y SL 2007-340, Sec. 2 SL 2017-202, Part VII Up to 6% At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>8/02/07 8/3/17</td>
<td>Up to 6%</td>
<td>Yadkin County District Y TDA Conforms to uniform guidelines</td>
<td>SL 2017-202, Part VII expanded area in which District can levy tax to all areas exclusive of Jonesville and</td>
<td>SL 2007-340 SL 2017-202, Part VII</td>
</tr>
<tr>
<td>Location</td>
<td>Related Legislation</td>
<td>Effective Date</td>
<td>Tax Rate</td>
<td>Expenditure Guidelines</td>
<td>Responsible Body</td>
<td>Notes</td>
</tr>
<tr>
<td>----------------------------------</td>
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<td>-------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Yadkinville, Town of</td>
<td>SL 2007-340, Sec. 7</td>
<td>8/02/07</td>
<td>Up to 6%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Yadkinville TDA</td>
<td>SL 2007-340, Sec. 7: Conforms to uniform guidelines Up to 6% OT</td>
</tr>
<tr>
<td>Yancey County</td>
<td>SL 1987-140, SL 2007-527, Sec. 21(l)</td>
<td>5/05/87</td>
<td>3%</td>
<td>Direct advertising for visitor promotions, conventions, travel and tourism in Yancey County, including outdoor advertising, print media, broadcast media, and brochures; Marketing and promotions expenses, including test market programs, consultant fees, entertainment, housing expenses, travel expenses, and registration fees; Other expenses that aid and encourage visitor promotions, conventions, travel, and tourism in Yancey County.</td>
<td>Yancey County Chamber of Commerce Tourism &amp; Travel Development Committee</td>
<td>SL 1987-140: Authorizes 3% OT SL 2007-527, Sec. 21(l): Conforms due date for local occupancy taxes &amp; returns to due date for sales and use tax</td>
</tr>
<tr>
<td>Yanceyville, Town of</td>
<td>SL 2007-224, Sec. 3</td>
<td>7/17/07</td>
<td>Up to 3%</td>
<td>At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.</td>
<td>Yanceyville TDA</td>
<td>SL 2007-224, Sec. 3: Conforms to uniform guidelines Up to 3% OT</td>
</tr>
</tbody>
</table>
| Yaupon Beach, Town of (See: Oak Island) | SL 1991-820, SL 1997-364, Sec. 13, SL 1999-66 | 7/01/92 to 5/19/99 | Up to 5% | **3% tax:** The town may use the proceeds of the tax only for tourism-related expenditures as defined in the act.  
**Additional 2% tax:** The town may use the | Town of Yaupon Beach | SL 1991-820: Authorizes up to 3%  
SL 1997-364, Sec. 13: Additional up to 2%  
SL 1999-66: Consolidates the charters of the towns |
proceeds of the tax only for beach nourishment and protection.

of Yaupon Beach and Long Beach & creates the new consolidated Town of Oak Island. Consolidation is effective 07-01-1999

NOTES:

With the exception of Goldsboro and Hendersonville, the net proceeds of the tax are distributed to the appropriate body's finance officer. In some instances, a limit is placed on this cost. The usual limit is 3% to 5%. In Rutherford County, the limit is 10%. Goldsboro and Hendersonville define “net proceeds” as “gross proceeds.”

The General Assembly authorized Wake County to impose a 6% occupancy tax in 1991 (S.L. 1991-594). The enactment of the tax under this authority repeals the authority of the county or a unit of local government in Wake County to enact an occupancy tax under any other local act. Wake County has enacted this tax. Therefore, the authority for the county to enact a 3% occupancy tax under S.L. 1985-850 and the authority of any units of local government in Wake County have been repealed.

A "merchant’s discount" is the discount allowed a merchant for collecting a room occupancy tax, and it must be the same as the discount the State allows the merchant for collecting State sales and use tax.

Over the past several years, there has been a greater effort to make the occupancy taxes uniform. In 1997, the General Assembly enacted uniform municipal and county administrative provisions for occupancy tax legislation – G.S. 153A-155 and G.S. 160A-215. These provisions provide uniformity in the areas of levy, administration, collection, repeal, and penalties. The House Finance Committee has also appointed a subcommittee on occupancy taxes. The subcommittee has typically adhered to the guidelines set out in the North Carolina Travel and Tourism Coalition's policy statement for legislation authorizing local occupancy taxes. Many of the principles contained in its statement are similar to the ones established by the House Finance subcommittee in 1993. Based upon this work, the House Finance Committee looks for the inclusion of the following uniform provisions in the occupancy tax bills it considers:

- **Rate** - The county tax rate cannot exceed 6% and the city tax rate, when combined with the county rate, cannot exceed 6%.

- **Use** - At least two-thirds of the proceeds must be used to promote travel and tourism and the remainder must be used for tourism-related expenditures. In the 2001 Regular session, the scope of the use provisions was expanded to include beach nourishment. In 2004, the statutory administrative provisions were amended to prohibit the proceeds of a room occupancy tax from being used directly or indirectly for the development or construction of a hotel or another transient lodging facility.

- **Definitions** -
  - Net proceeds - Gross proceeds less the costs to the city/county of administering and collecting the tax, as determined by the finance officer, not to exceed 3% of the first $500,000 of gross proceeds collected each year and 1% of the remaining gross receipts collected each year.
• **Promote travel and tourism** – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area; the term includes administrative expenses incurred in engaging in these activities.

• **Tourism-related expenditures** – Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, and convention facilities in a county by attracting tourists or business travelers to the city/county. The term includes tourism-related capital expenditures.

• **Beach nourishment** – The placement of sand, from other sand sources, on a beach or dune by mechanical means and other associated activities that are in conformity with the North Carolina Coastal Management Program along the North Carolina shorelines and connecting inlets for the purpose of widening the beach to benefit public recreational use and mitigating damage and erosion from storms to inland property. The term includes expenditures for the following:
  a. Costs directly associated with qualifying for projects either contracted through the U.S. Army Corps of Engineers or otherwise permitted by all appropriate federal and State agencies;
  b. The nonfederal share of the cost required to construct these projects;
  c. The costs associated with providing enhanced public beach access; and
  d. The costs of associated non-hardening activities such as the planting of vegetation, the building of dunes, and the placement of sand fences.

**Administration** - The net revenues must be administered by a local tourism promotion agency, typically referred to as a “Tourism Development Authority,” that has the authority to determine how the tax proceeds will be used, is created by a local ordinance, and at least ½ of the members must be currently active in the promotion of travel and tourism in the taxing district and 1/3 of the members must be affiliated with organizations that collect the tax.

**Cost of Collecting** - A county or city may retain from the proceeds its actual costs of collecting the tax, not to exceed 3% of the first $500,000 collected each year plus 1% of the remainder collected each year.

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i S.L. 2010-31, Sec. 31.6 amended G.S. 153A-155 and G.S. 160A-215 to require the occupancy tax base to be the same as the sales tax base. Therefore, a local occupancy tax act may not exempt an accommodation that is taxable under G.S. 105-164.4(a)(3) nor may it tax an accommodation that is not taxable under G.S. 105-164.4(a)(3). Several local acts had provisions that conflicted with the 2010 general law change, but they were not changed at that time. Section 60 of S.L. 2013-414 made technical changes to those conflicting provisions in order to bring those local acts into conformity with the general law. The conflicting provisions typically involved exemptions for the entities listed below. For a more detailed explanation of how each of these entities is treated under the general law, see document entitled Local Occupancy Tax Base Technical Change available from the NCGA Research Division.

• A business that offers to rent fewer than five units
• Summer camps
• Religious organizations
• Educational organizations
• Charitable, benevolent, and other nonprofit organizations
• Campgrounds/camp sites