

1 HUMANITY OF ALAMANCE COUNTY, N.C., INC., with monetary consideration,
2 any and all of its rights, title, and interest to the following described property:

3 A certain tract or parcel of land in Burlington Township, Alamance County, adjoining
4 Gunn Street, Richmond Avenue and the lands of Grace M. Jones, Mary Belle Wilson and
5 Lots 25 and 28 and being more particularly described as follows:

6 BEGINNING at a corner with Mary Belle Wilson and Lot No. 28 in the line of
7 Grace M. Jones and Lot No. 25 and running thence from said beginning point with the
8 line of Mary Belle Wilson and Lot No. 28 south 87 deg. 45' east 185' to a point in the
9 west right-of-way line of Richmond Avenue; thence with the west right-of-way line of
10 Richmond Avenue south 2 deg. 03' west 50.00' to the intersection of the west right-of-
11 way line of Richmond Avenue and the north right-of-way line of Gunn Street; thence
12 with the west right-of-way line of Gunn Street north 87 deg. 45' west 185' to a corner
13 with Grace M. Jones; thence with the line of Grace M. Jones and Lot No. 25 north 2 deg.
14 03' east 50.00' to the BEGINNING and being part of Lot No. 27, subdivision of the
15 Manly Brooks Property on Richmond Hill recorded in Plat Book 1, Page 53, in the office
16 of the Alamance County Register of Deeds.

17 Section 2. Chapter 711 of the 1993 Session Laws is repealed.

18 Section 3. Section 8(c) of Chapter 927 of the 1963 Session Laws, as amended
19 by Chapter 1006 of the 1987 Session Laws, reads as rewritten:

20 "(c) To lease real or personal property under the supervision of or administered by
21 the Authority, without ~~(without the joinder in the lease agreements of the owning~~
22 municipalities, to wit, the County of Wayne and the City of Goldsboro) for a term not to
23 exceed 20 years, and for purposes ~~Goldsboro, for purposes that the board considers~~
24 advantageous or conducive to the development of the Airport and that are not
25 inconsistent with the grants and agreements under which the said Airport is held by said
26 owning municipalities, real or personal property under the supervision of or administered by the
27 said Authority, the owning municipalities. The term of a lease to the City of Goldsboro,
28 Wayne County, or Wayne Community College may not exceed 50 years. The term of a
29 lease to any other lessee may not exceed 20 years."

30 Section 4. Section 12 of Chapter 927 of the 1963 Session Laws, as amended
31 by Chapter 1006 of the 1987 Session Laws, is further amended by deleting the phrase "20
32 years" and substituting the phrase "the maximum term provided in Section 8 of this act".

33 Section 5. Sections 2 through 9 of Chapter 555 of the 1991 Session Laws read
34 as rewritten:

35 "Sec. 2. Levy of Tax. The City of Goldsboro may ~~by resolution, after not less than~~
36 ~~10 days public notice and after a public hearing held pursuant thereto,~~ levy a room
37 occupancy and tourism development tax. ~~Collection of the tax, and liability, therefore,~~
38 ~~shall begin and continue only on and after the first day of a calendar month set in the~~
39 ~~resolution levying the tax, which in no case may be earlier than the first day of the second~~
40 ~~succeeding calendar month after the date of adoption of the resolution.~~

41 ~~"Sec. 3. Rate; Scope.~~ The room occupancy and tourism development tax that may be
42 levied under this act shall not be less than three percent (3%) nor more than five percent
43 (5%) of the gross receipts derived from the rental of any room, lodging, or similar

1 accommodation furnished by any hotel, motel, inn, tourist camp, or other similar place
2 within the levying unit now subject to the three percent (3%) sales tax imposed by the
3 State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax.

4 "Sec. 4. Exemptions. The tax authorized by this act does not apply to gross receipts
5 derived by the following entities from accommodations furnished by them:

- 6 (1) Religious organizations;
- 7 (2) A business that offers to rent fewer than five units;
- 8 (3) Educational organizations;
- 9 (4) Summer camps; and
- 10 (5) Charitable, benevolent, and other nonprofit organizations.

11 "Sec. 5. Administration of Tax. A tax levied under this section shall be levied,
12 administered, collected, and repealed as provided in G.S. 160A-215. The penalties
13 provided in G.S. 160A-215 apply to a tax levied under this section. (a) A tax levied under
14 this act is due and payable to the city in monthly installments on or before the twenty-fifth day of
15 the month following the month in which the tax accrues. Every person, firm, corporation, or
16 association liable for the tax shall, on or before the twenty-fifth day of each month, prepare and
17 render a return on a form prescribed by the city. The return shall state the total gross receipts
18 derived in the preceding month from rentals upon which the tax is levied. A return filed under
19 this section is not a public record as defined by G.S. 132-1 and may not be disclosed except as
20 required by law.

21 (b) ~~Any person, firm, corporation, or association who fails or refuses to file~~
22 ~~the return required by this act shall pay a penalty of fifty dollars (\$50.00) for each day's~~
23 ~~omission as provided under G.S. 160A-175.~~

24 (c) ~~Any person who willfully attempts in any manner to evade the~~
25 ~~occupancy tax imposed by this act or to make a return or who willfully fails to pay the tax~~
26 ~~or make and file a return shall, in addition to all other penalties provided by law, be guilty~~
27 ~~of a misdemeanor and shall be punishable by a fine not to exceed one thousand dollars~~
28 ~~(\$1,000), imprisonment not to exceed six months, or both.~~

29 "Sec. 6. ~~Collection of Tax. Every operator of a business subject to the tax levied by~~
30 ~~this act shall, on and after the effective date of the tax, collect the tax. The tax shall be~~
31 ~~collected as part of the charge for the furnishing of any taxable accommodations. The tax~~
32 ~~shall be stated and charged separately from the sales records, and shall be paid by the~~
33 ~~purchaser to the operator of the business as trustee for and on account of the governing~~
34 ~~bodies. The room occupancy tax levied pursuant to this act shall be added to the sales~~
35 ~~price and shall be passed on to the purchaser instead of being borne by the operator of the~~
36 ~~business. The city shall design, print, and furnish to all appropriate businesses in the city~~
37 ~~the necessary forms for filing returns and instructions to ensure the full collection of the~~
38 ~~tax.~~

39 "Sec. 7. Disposition of Taxes Collected. (a) Feasibility Study. After levying a tax
40 under this act, the City of Goldsboro shall place the net proceeds of the tax in a special
41 fund. 'Net proceeds' means gross proceeds less the cost to the city of collecting and
42 administering the tax. When sufficient proceeds have been accumulated in the special
43 fund, the city council shall create a citizens' advisory committee to conduct a study of the

1 feasibility of the construction of a civic center in Goldsboro. The citizens' advisory
2 committee shall be composed of either five or seven members, as determined by the city
3 council. If the committee is composed of five members, three shall be appointed by the
4 city council and two shall be appointed by the Chamber of Commerce of Wayne County.
5 If the committee is composed of seven members, four shall be appointed by the city
6 council and three shall be appointed by the Chamber of Commerce of Wayne County.
7 The city shall remit no more than twenty percent (20%) of the net proceeds of the tax
8 levied under this act to the Goldsboro Tourism Council created in Section 8 of this act.
9 The Council shall use the proceeds to develop tourism, support services, and tourist-
10 related events, and for any other appropriate activities to provide tourism-related facilities
11 and attractions. The citizens' advisory committee shall use the remainder of the net
12 proceeds of the tax levied under this act for a study of the feasibility of the construction
13 of a civic center in Goldsboro.

14 (b) If Civic Center Feasible. If the Goldsboro City Council determines that
15 the results of the feasibility study indicate that a civic center would be a viable alternative
16 for the city, the proceeds of the tax levied under this act shall thereafter be used as
17 provided in this subsection. The citizens' advisory committee created pursuant to
18 subsection (a) of this section shall continue to serve in an advisory capacity to the
19 Goldsboro City Council. The city shall ~~use~~ remit no more than twenty percent (20%) of
20 the net proceeds of the tax levied under this act to the Goldsboro Tourism Council
21 created in Section 8 of this act. The Council shall use the proceeds to develop tourism,
22 support services, and tourist-related events, and for any other appropriate activities to
23 provide tourism-related facilities and attractions. ~~for development of tourism, support~~
24 ~~services, and tourist-related events and attractions.~~ The city shall use the remainder of the net
25 proceeds for improving, leasing, constructing, financing, operating, or acquiring facilities
26 and properties as needed to provide for a civic center facility for Goldsboro. The city
27 may contract with any person, firm, or agency to assist it in carrying out the purposes
28 provided in this subsection.

29 (c) If Civic Center Not Feasible at Present. If the Goldsboro City Council
30 determines that the results of the feasibility study indicate that a civic center would not be
31 a viable alternative for the city at present or without the participation of other
32 governmental, educational, or nonprofit entities, then the city may, on a monthly basis,
33 remit up to fifty percent (50%) of the net proceeds of the tax to the Goldsboro Tourism
34 Council created in Section 8 of this act. The Council shall use the proceeds to develop
35 tourism, support services, and tourist-related events, and for any other appropriate
36 activities to provide tourism-related facilities and attractions. The remaining net proceeds
37 of the tax shall be invested in a special interest bearing fund and held by the city for
38 improving, leasing, constructing, financing, operating, or acquiring facilities and
39 properties, either by the city or in conjunction with other governmental, educational, or
40 nonprofit entities. Thereafter, if the Goldsboro City Council determines that a civic
41 center would be a viable alternative for the city, then a citizens' advisory committee shall
42 be again created, if it has been disbanded, pursuant to subsection (a) of this section, and
43 the provisions of subsection (b) of this section shall apply. Further, the citizens' advisory

1 committee may conduct additional feasibility studies as it deems necessary. If the
2 Goldsboro City Council later determines that a civic center would not be a viable
3 alternative for the city, then the provisions of subsection (d) of this section shall apply.

4 (d) If Civic Center Not Feasible. If the Goldsboro City Council determines
5 that the results of the feasibility study indicate that a civic center would not be a viable
6 alternative for the city, the proceeds of the tax levied under this act shall thereafter be
7 used as provided in this subsection. The citizens' advisory committee created pursuant to
8 subsection (a) of this section shall be disbanded. The city shall, on a monthly basis, remit
9 the net proceeds of the tax to the Goldsboro Tourism Council created in Section 8 of this
10 act. The Council shall use the proceeds to develop tourism, support services, and tourist-
11 related events, and for any other appropriate activities to provide tourism-related facilities
12 and attractions.

13 "Sec. 8. Goldsboro Tourism Council. (a) ~~If the~~The Goldsboro City Council
14 ~~determines that the results of the feasibility study indicate that a civic center would not be~~
15 ~~a viable alternative for the city, as provided in Section 7, it shall adopt a resolution~~
16 creating a Goldsboro Tourism Council. The membership of the Goldsboro Tourism
17 Council shall be appointed by the Goldsboro City Council as follows:

- 18 (1) Three owners or operators of hotels, motels, or other taxable
19 accommodations in the City of Goldsboro.
20 (2) Three individuals who have demonstrated an interest in conventions and
21 tourism development in the Goldsboro area, and who do not own or
22 operate hotels, motels, or other taxable tourism accommodations.
23 (3) Three ex officio members: the city manager, the executive vice-
24 president of the Chamber of Commerce of Wayne County, and the
25 mayor of the City of Goldsboro.

26 (b) All members of the Council shall serve without compensation. Travel
27 expenses, as approved in the annual budget, may be provided by the Goldsboro Tourism
28 Council. Vacancies in the Council shall be filled in the same manner as the original
29 appointments. Members appointed to fill vacancies shall serve for the remainder of the
30 unexpired term for which they are appointed to fill. Members shall serve three-year
31 terms which will be staggered as provided by the city council; members may serve no
32 more than two consecutive three-year terms. The members shall elect a chairperson and
33 treasurer, who shall serve for a term of two years. The Council shall meet at the call of
34 the chairperson and shall adopt rules of procedure to govern its meeting as provided by
35 Robert's Rules of Order.

36 (c) The Goldsboro Tourism Council may contract with any person, firm, or
37 agency to assist it in carrying out the purposes provided in this act. The Council shall
38 prepare an annual budget and shall report quarterly and at the close of the fiscal year to
39 the Goldsboro City Council on its receipts and expenditures for the preceding quarter and
40 year in such detail as the city may require. An audit will be conducted as part of the
41 city's audit contract.

42 "~~Sec. 9. Repeal. A tax levied under this section may be repealed by a resolution~~
43 ~~adopted by the Goldsboro City Council. Repeal of a tax levied under this section shall~~

1 ~~become effective on the first day of a month and may not become effective until the end~~
2 ~~of the fiscal year in which the repeal resolution was adopted. Repeal of a tax levied~~
3 ~~under this section does not affect a liability for a tax that was attached before the effective~~
4 ~~date of the repeal, nor does it affect a right to a refund of a tax that accrued before the~~
5 ~~effective date of the repeal."~~

6 Section 6. Municipal Administrative Provisions. G.S. 160A-215, as enacted
7 by ratified House Bill 859 and ratified Senate Bill 585, 1997 General Assembly, applies
8 to the City of Goldsboro.

9 Section 7. Section 2 of Chapter 733 of the 1995 Session Laws, as amended by
10 S.L. 1997-101, reads as rewritten:

11 "Sec. 2. This act applies to the Cities of Greenville, ~~Lumberton~~ Lumberton, and
12 Roanoke Rapids and the Towns of Bethel and Farmville only."

13 Section 8. Sections 2, 3, and 4 of this act are effective on and after July 7,
14 1994. The remainder of this act is effective when it becomes law.