

GENERAL ASSEMBLY OF NORTH CAROLINA

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Short Title: Baseball Park Districts.

(Public)

Sponsors:

Referred to:

March 13, 1997

A BILL TO BE ENTITLED

AN ACT TO ESTABLISH THE FORSYTH-GUILFORD METROPOLITAN BASEBALL PARK DISTRICT, TO PROVIDE FOR A REFERENDUM ON BASEBALL PARK FINANCING IN THE DISTRICT, AND TO ALLOW BASEBALL PARK DISTRICTS TO ENTER INTO INSTALLMENT FINANCING AGREEMENTS.

The General Assembly of North Carolina enacts:

Section 1. A Charter for the Forsyth-Guilford Metropolitan Baseball Park District is enacted as follows:

"CHARTER OF THE FORSYTH-GUILFORD METROPOLITAN BASEBALL PARK DISTRICT.

"Section 1. Legislative Findings. – (a) The General Assembly determines that the construction, financing, and operation of a major league baseball park in the Triad area serves a public purpose in that it will:

- (1) Enhance the opportunities for recreational entertainment for all North Carolinians;

- 1 (2) Generate new economic activity in the Triad area, leading to the
- 2 establishment of many new businesses;
- 3 (3) Encourage economic development throughout North Carolina by
- 4 enhancing the State's attractiveness to new and relocated businesses and
- 5 its attractiveness as a tourist destination; and
- 6 (4) Provide numerous new jobs for North Carolinians.

7 (b) The General Assembly further determines that because constructing a major
8 league baseball park is an extraordinarily complex task and because being able to
9 construct such a park in as short a time as possible is crucial to the award of a major
10 league baseball franchise to the Triad area, it is necessary to waive the application of the
11 usual construction contracting requirements for the park's construction.

12 "Sec. 2. **Definitions.** – The words and phrases defined in this section have the
13 meanings indicated when used in this Charter, unless the context clearly requires another
14 meaning.

- 15 (1) 'Authority' means the Forsyth-Guilford Metropolitan Baseball Park
- 16 Authority.
- 17 (2) 'District' means the Forsyth-Guilford Metropolitan Baseball Park
- 18 District, established by this Charter.
- 19 (3) 'Major League Baseball' means the organization that controls the
- 20 administrative functions for the ownership and operation of major
- 21 league baseball operations in the United States and Canada.
- 22 (4) 'Major league baseball park' means a sports facility designed for use
- 23 primarily as a major league baseball park or stadium. Such a facility
- 24 may include, without limitation, features such as parking areas and
- 25 facilities, office facilities for the District or any team or other user of the
- 26 facility, associated retail and other commercial facilities, and other
- 27 ancillary facilities necessary or desirable for the sports facility and its
- 28 success. Such a facility also includes the landscaped grounds
- 29 surrounding the baseball park and related and ancillary facilities.

30 "Sec. 3. **District Incorporated.** – The inhabitants of the counties listed in this section
31 are a body corporate and politic and a political subdivision of the State under the name
32 'Forsyth-Guilford Metropolitan Baseball Park District'. The District initially comprises
33 the following counties: Forsyth and Guilford. If the voters in a county do not vote in
34 favor of the question in Section 8 of this Charter, then upon the certification of the results
35 of the election, the District is dissolved. Upon dissolution, all property of the District and
36 all assets and liabilities of the District vest by operation of law jointly in the Counties of
37 Forsyth and Guilford. The District is a baseball park district.

38 "Sec. 4. **Authority Established.** – (a) The District is governed by the
39 Authority, which has 13 members, appointed as follows:

- 40 (1) The Governor appoints one member who shall be a resident of the
- 41 District, and who shall be the chair of the Authority.

- 1 (2) The Board of Commissioners of Forsyth County shall appoint four
2 members who at the time of appointment were residents of Forsyth
3 County.
- 4 (3) The Board of Commissioners of Guilford County shall appoint four
5 members who at the time of appointment were residents of Guilford
6 County.
- 7 (4) The General Assembly appoints two members upon the
8 recommendation of the President Pro Tempore of the Senate, who at the
9 time of their appointment were residents of the District.
- 10 (5) The General Assembly appoints two members upon the
11 recommendation of the Speaker of the House of Representatives, who at
12 the time of their appointment were residents of the District.
- 13 (b) Members of the Authority serve four-year terms, but in appointing the initial
14 members of the Authority, the Boards of Commissioners of Forsyth and Guilford
15 Counties shall each designate two of their appointees to serve until July 1, 1999, and two
16 to serve until July 1, 2001, the General Assembly upon the recommendation of the
17 Speaker of the House of Representatives and the General Assembly upon the
18 recommendation of the President Pro Tempore shall each designate one of their
19 appointees to serve until July 1, 1999, and one to serve until July 1, 2001. The initial
20 appointee of the Governor serves a term expiring July 1, 2001. In making appointments
21 under subdivisions (a)(2) and (a)(3) of this section, the appointing authority shall
22 consider the demographic diversity of the county. If a vacancy occurs in the membership
23 of the Authority, it shall be filled by the appointing authority for the remainder of the
24 unexpired term. If the person causing the vacancy was appointed by the General
25 Assembly, the vacancy shall be filled pursuant to G.S. 120-122. Initial terms commence
26 upon appointment.
- 27 (c) The Authority may elect a vice-chair and such other officers as it determines
28 for terms established in the bylaws of the Authority.
- 29 (d) The chair of the Authority shall determine the time and place of the Authority's
30 initial meeting and shall cause notice of the meeting to be given to each member of the
31 Authority and to the public. Thereafter, the Authority may establish a schedule of regular
32 meetings and may provide in its bylaws for the manner in which special meetings may be
33 called.
- 34 (e) A majority of the members of the Authority, not counting vacant seats,
35 constitutes a quorum. The Authority may meet by conference telephone call as provided
36 by G.S. 143-318.13(a).
- 37 (f) The Authority may take action only upon the vote of a majority of its
38 members, not counting vacant seats and not counting members who have disclosed a
39 conflict of interest in the matter under discussion and vote.
- 40 (g) The Authority may adopt bylaws for the regulation of its affairs and the
41 conduct of its business, including rules of procedure, consistent with this Charter and
42 other applicable statutes.

1 (h) Members of the Authority are not compensated for their service, but the
2 Authority may provide that members are to be reimbursed for actual expenses incurred
3 while serving as an Authority member.

4 "Sec. 5. **Conflicts of Interest.** – (a) G.S. 14-234 applies to the District and its
5 employees and to the members of the Authority.

6 (b) If a member of the Authority, or any member of the immediate family of a
7 member of the Authority, or the employer of a member of the Authority has a direct
8 financial interest in any matter that comes before the Authority, the affected member
9 shall disclose the interest and shall abstain from participating in the discussion of or vote
10 on the matter.

11 (c) Violation of this section does not affect the validity of any debts or obligations
12 incurred by the District.

13 "Sec. 6. **District Powers.** – In addition to powers set out elsewhere in this Charter
14 and powers granted to the District by other statutes, the District may:

15 (1) Enter into contracts.

16 (2) Sue and be sued in its own name, and plead and be impleaded.

17 (3) Adopt an official seal.

18 (4) Apply for, accept, receive, and disburse funds and grants made available
19 to it by the United States of America or any agency thereof, the State of
20 North Carolina or any agency thereof, any unit of local government or
21 other political subdivision, and any private entity or person; and accept
22 donations of property. The District may comply with the conditions and
23 requirements respecting any gift, grant, or donation of any property or
24 funds.

25 (5) Employ and compensate such personnel as the Authority determines.
26 The Authority may delegate to any employee of the District the
27 authority to employ, supervise, discipline, or discharge other employees
28 of the District. The District is subject to G.S. 153A-98 with respect to
29 the personnel files of its employees.

30 (6) Contract with consultants and other independent contractors.

31 (7) Contract with and appropriate money to any person, association, or
32 corporation, public or private, in order to carry out any public purpose
33 that the District is authorized by this Charter or other law to engage in.

34 (8) Procure insurance to protect against loss of the District's property or
35 other assets, and against liabilities incurred by the District, the
36 Authority, or any officer, employee, or agent of the District. The
37 District may, pursuant to G.S. 160A-167, provide the defense of any
38 officer or employee of the District.

39 (9) Acquire and maintain administrative offices.

40 (10) Acquire by purchase, lease, gift, eminent domain, or otherwise, or
41 obtain options for the acquisition of, any real property or interest
42 therein, in order to carry out the powers granted by this section. The
43 District may not acquire property through the exercise of eminent

1 domain until after Major League Baseball has announced approval of
2 the award of a franchise for a location within the District. In exercising
3 the power of eminent domain, the District shall follow the procedures of
4 Chapter 40A of the General Statutes applicable to local public
5 condemnors, except that before any eminent domain proceeding may be
6 commenced under this Charter, the board of commissioners of the
7 county in which the property to be condemned is located must have
8 approved of the condemnation by adoption of a resolution.

9 (11) Sell, lease, exchange, transfer, or otherwise dispose of, or grant options
10 for any such purposes with respect to, any real or personal property or
11 interest therein. In disposing of property or any interest in property, the
12 District may proceed under such procedures as it determines and is not
13 subject to any procedural requirements not included in this Charter.

14 (12) Promote award of a Major League Baseball franchise to a location
15 within the District.

16 (13) Design, construct, equip, improve, promote, operate, maintain, lease, or
17 contract for the operation and maintenance of a major league baseball
18 park. The baseball park shall be located on a tract of land at least forty
19 percent (40%) of which is located in each of the two most populous
20 counties in the district, according to the most recent decennial federal
21 census. In light of the findings made by Section 1(b) of this Charter in
22 the application of G.S. 143-135.26(9)b., the State Building Commission
23 shall grant to the District whatever necessary waivers are authorized by
24 G.S. 143-135.26(9) in order to expedite the construction of the major
25 league baseball park if the District demonstrates to the Commission that
26 such waivers, if any, are necessary to expedite the project. Specifically,
27 if approval is received to move a Major League Baseball franchise to a
28 location within the District, and a condition of moving of the franchise
29 is expedited construction of the major league baseball park, then the
30 Commission shall consider that relocation when acting on the request of
31 the District.

32 The State Building Commission alternatively may allow the District
33 to contract with the entity that has been awarded the Major League
34 Baseball franchise for that entity, or an affiliated, parent, or subsidiary
35 entity, to construct the baseball park, with clear title to the baseball park
36 passing to the District at the completion of construction, and in such
37 case construction is not subject to State laws on public contract bidding,
38 but the State Building Commission shall condition its approval with
39 requirements that the entity constructing the baseball park use
40 procedures to ensure that all qualified persons are afforded an
41 opportunity to present bids, and bids are evaluated fairly, and the entity
42 constructing the park shall use North Carolina contractors where
43 feasible.

1 The District may contract for the right to name any park or other
2 facility owned by the District, or may include the right to contract for
3 the park's or facility's name in any lease of or contract for the operation
4 of the park or facility.

5 (14) Acquire real property or interests in real property for highway
6 improvements that will benefit the major league baseball park, and
7 convey, with or without monetary consideration, such property or
8 interests in property to the Department of Transportation. The District
9 may not acquire property for highway improvements through the
10 exercise of eminent domain until after Major League Baseball has
11 announced approval of the award of a franchise for a location within the
12 District. In the acquisition by eminent domain of such real property or
13 interests in real property, the District may use the procedures of Article
14 9 of Chapter 136 of the General Statutes. For the purpose of this
15 subdivision, whenever the words 'Department of Transportation' appear
16 in Article 9, they are deemed to include the District or Authority, and
17 whenever the words 'Administrator', 'Administrator of Highways',
18 'Administrator of the Department of Transportation', or 'Chairman of the
19 Department of Transportation' appear in Article 9, they are deemed to
20 include an appropriate official of the District as designated by the
21 Authority.

22 (15) Establish and collect fees and charges for the use of its facilities.

23 (16) Enter into partnerships, joint ventures, common ownership, operating
24 agreements, and other arrangements with other persons to further
25 District purposes.

26 (17) Do all acts and things necessary, convenient, or desirable to carry out
27 the purposes of and exercise the powers granted to it by this Charter.

28 "Sec. 7. **Triple Net Lease Required.** – Any lease of the baseball park for the purpose
29 of operating it for Major League Baseball must be triple net for a minimum of 25 years,
30 with the lessee responsible for upkeep and maintenance.

31 "Sec. 8. **District Taxes.** – (a) Authorization. – The Authority may, by resolution,
32 subject to the conditions set out in this subsection and in Sections 9 and 10 of this
33 Charter, levy one or both of the following taxes within the District: (i) a local tax on
34 prepared food and beverages as provided in Section 9 of this Charter and (ii) a local tax
35 on admissions to major league baseball parks as provided in Section 10 of this Charter.
36 Before it may adopt a resolution under this section, however, the following conditions
37 must be met:

38 (1) Major League Baseball must have announced approval of the award of a
39 franchise for a location within the District no later than December 31,
40 2001.

41 (2) The District's voters must have approved the levy of the taxes in a
42 referendum called and held for that purpose.

1 (b) Use of Proceeds. – The Authority may use the proceeds of the taxes levied
2 pursuant to this Charter for any authorized activities of the District. Any of these
3 proceeds used to design, construct, equip, or improve a major league baseball park as
4 provided in Section 6(13) of this Charter must be matched by private funds on the basis
5 of at least one dollar (\$1.00) of private funds used for this purpose for every two dollars
6 (\$2.00) of these proceeds used for this purpose. Any of these proceeds not matched as
7 required in this subsection shall not be used to design, construct, equip, or improve a
8 major league baseball park as provided in Section 6(13) of this Charter.

9 In addition, the net proceeds of the tax authorized in Section 9 of this Charter may be
10 used to finance a principal amount of no more than one hundred forty million dollars
11 (\$140,000,000) for this purpose, plus interest, issuance costs, and the remaining
12 components of related debt service. The tax authorized in Section 9 of this Charter
13 sunsets as provided in Section 9 after the cumulative net proceeds equal the amount
14 necessary to finance a principal amount of one hundred forty million dollars
15 (\$140,000,000), plus interest, issuance costs, and the remaining components of related
16 debt service. Any proceeds collected in excess of this amount shall not be used to design,
17 construct, equip, or improve a major league baseball park as provided in Section 6(13) of
18 this Charter.

19 (c) Referendum. – The State Board of Elections shall, upon the written request of
20 the Authority, call a referendum for the purpose of submitting to the voters of the District
21 the question of whether a prepared food and beverage tax at the rate of one percent (1%)
22 and a major league baseball park admission tax at the rate of fifty cents (50¢) shall be
23 levied in the District. The date of the referendum shall be the date of the statewide
24 primary election in 1998. Notice of the referendum shall be given in the manner and at
25 the times required by G.S. 163-33(8). The referendum and the registration of voters
26 therefor shall be held under and in accordance with the general laws of the State.
27 Absentee ballots shall be authorized in the referendum.

28 Ballots, voting systems authorized by Article 14 of Chapter 163 of the General
29 Statutes, or both may be used in accordance with rules prescribed by the State Board of
30 Elections. The question to be presented on the ballots or voting systems shall be as
31 follows:

32 **'MAJOR LEAGUE BASEBALL PARK INITIATIVE**

33 **[] YES [] NO**

34 When Major League Baseball has announced approval of a major league baseball
35 franchise for a location within the Forsyth-Guilford Metropolitan Baseball Park District,
36 may Guilford and Forsyth Counties, which compose the district, help finance no more
37 than two-thirds of the cost of a major league baseball park through the levy of a local tax
38 on sales of prepared food and beverages at the rate of one percent (1%) and a local tax of
39 fifty cents (50¢) on admissions to major league baseball parks?'

40 The results of the referendum shall be canvassed and declared as provided by law for
41 elections of State officers; the results of the referendum shall be certified by the State
42 Board of Elections to the Authority in the manner and at the time provided by the general
43 election laws of the State for certifications of State elections. If a majority of persons

1 voting in the referendum in both counties vote in favor of levying the tax, the issue is
2 approved. The votes shall be tallied separately in each county in the District. If the
3 voters of one or both counties do not vote in favor of the question, the issue is not
4 approved.

5 "Sec. 9. **Prepared Food and Beverage Tax.** – (a) Authorization. – If the conditions
6 of Section 8(a) of this Charter are met, and if the Authority has levied the admissions tax
7 provided in Section 10 of this Charter, the Authority may, by resolution, levy a prepared
8 food and beverage tax of one percent (1%) of the sales price of prepared food and
9 beverages sold within the District at retail, for consumption on or off the premises, by a
10 retailer within the District that is subject to sales tax under G.S. 105-164.4(a)(1). This tax
11 is in addition to State and local sales tax.

12 The authority to levy this tax remains in effect only if the Authority continues to levy
13 the admissions tax provided in Section 10 of this Charter. If the Authority repeals the
14 admissions tax provided in Section 10, the tax authorized in this section is repealed on the
15 effective date of the repeal of the admissions tax.

16 (b) Definitions; Sales and Use Tax Statutes. – The definitions in G.S. 105-164.3
17 apply to this section to the extent they are not inconsistent with this section. In addition,
18 the term 'prepared food and beverages' means any meals, food, or beverages which a
19 retailer has added value to or whose state has been altered (other than solely by cooling)
20 by preparing, combining, dividing, heating, or serving, in order to make it available for
21 immediate human consumption. The provisions of Article 5 and Article 9 of Chapter 105
22 of the General Statutes apply to this section to the extent they are not inconsistent with
23 the provisions of this section.

24 (c) Exemptions. – The prepared food and beverage tax does not apply to the
25 following sales of prepared food and beverages:

- 26 (1) Prepared food and beverages served to residents in boarding houses and
27 sold together on a periodic basis with rental of a sleeping room or
28 lodging.
- 29 (2) Retail sales exempt from taxation under G.S. 105-164.13.
- 30 (3) Retail sales through or by means of vending machines.
- 31 (4) Prepared food and beverages served by a retailer subject to the local
32 occupancy tax if the charge for the meals or prepared food or beverages
33 is included in a single, nonitemized sales price together with the charge
34 for rental of a room, lodging, or accommodation furnished by the
35 retailer.
- 36 (5) Prepared food and beverages furnished without charge by an employer
37 to an employee.
- 38 (6) Retail sales by grocers or by grocery sections of supermarkets or other
39 diversified retail establishments, other than sales of prepared food and
40 beverages in the delicatessen or similar department of the grocer or
41 grocery section.

42 (d) Collection. – Every retailer subject to the tax levied under this section shall, on
43 and after the effective date of the levy of the tax, collect the tax. This tax shall be

1 collected as part of the charge for furnishing prepared food and beverages. The tax shall
2 be stated and charged separately from the sales records, and shall be paid by the
3 purchaser to the retailer as trustee for and on account of the District. The tax shall be
4 added to the sales price and shall be passed on to the purchaser instead of being borne by
5 the retailer. The Authority shall design, print, and furnish to all appropriate businesses
6 and persons in the District the necessary forms for filing returns and instructions to
7 ensure the full collection of the tax.

8 (e) Administration. – The Authority shall administer a tax levied under this
9 section. A tax levied under this section is due and payable to the Authority in monthly
10 installments on or before the 15th day of the month following the month in which the tax
11 accrues. Every retailer liable for the tax shall, on or before the 15th day of each month,
12 prepare and render a return on a form prescribed by the Authority. The return shall show
13 the total gross receipts derived in the preceding month from sales to which the tax
14 applies.

15 A return filed with the Authority finance officer under this section is not a public
16 record and may not be disclosed except to the same extent as provided in G.S. 153A-
17 148.1 as if the District were a county.

18 (f) Refunds. – The Authority shall refund to a nonprofit or governmental entity the
19 prepared food and beverage tax paid by the entity on eligible purchases of prepared food
20 and beverages. A nonprofit or governmental entity's purchase of prepared food and
21 beverages is eligible for a refund under this subsection if the entity is entitled to a refund
22 under G.S. 105-164.14(b) or (c) of local sales and use tax paid on the purchase. The time
23 limitations, application requirements, penalties, and restrictions provided in G.S. 105-
24 164.14(b) and (d) shall apply to refunds to nonprofit entities; the time, limitations,
25 application requirements, penalties, and restrictions provided in G.S. 105-164.14(c) and
26 (d) shall apply to refunds to governmental entities. When an entity applies for a refund of
27 the prepared food and beverage tax paid by it on purchases, it shall attach to its
28 application a copy of the application submitted to the Department of Revenue under G.S.
29 105-164.14 for a refund of the sales and use tax on the same purchases. An applicant for
30 a refund under this subsection shall provide any information required by the Authority to
31 substantiate the claim.

32 (g) Penalties. – A person, firm, corporation, or association who fails or refuses to
33 file the return or pay the tax required by this section is subject to the civil and criminal
34 penalties set by G.S. 105-236 for failure to pay or file a return for State sales and use
35 taxes. The Authority has the same authority to waive the penalties for a tax levied under
36 this section that the Secretary of Revenue has to waive the penalties for State sales and
37 use taxes.

38 (h) Effective Date of Levy. – A tax levied under this section shall become
39 effective on the date specified in the resolution levying the tax. The date must be the first
40 day of a calendar month and may not be before the first day of the fourth month after the
41 date that the resolution is adopted.

42 (i) Repeal. – A tax levied under this section may be repealed by a resolution
43 adopted by the Authority. Any repeal shall become effective on the first day of a month

1 and may not become effective until the end of the fiscal year in which the repeal
2 resolution is adopted. A tax levied under this section may also be repealed as provided in
3 subsection (a) or (j) of this section. Repeal of a tax levied under this section does not
4 affect a liability for a tax that attached before the effective date of the repeal, nor does it
5 affect a right to a refund of a tax that accrued before the effective date of the repeal.

6 (j) Sunset. – The authority to levy a tax under this section is repealed effective on
7 the first day of the fourth calendar month after all debt incurred to design, construct,
8 equip, and improve a major league baseball park has been retired, as determined by the
9 Finance Officer of the Authority. Any tax levied under this section is repealed effective
10 on that date. In addition, the authority to levy a tax under this section is repealed
11 effective on the first day of the fourth calendar month after the cumulative net proceeds
12 of the tax equal the amount necessary to finance a principal amount of one hundred forty
13 million dollars (\$140,000,000), plus interest, issuance costs, and the remaining
14 components of related debt service, as determined by the Finance Officer of the
15 Authority. Any tax levied under this section is repealed effective on that date.

16 "Sec. 10. **Major League Baseball Park Admissions Tax.** – (a) Authorization and
17 scope. Notwithstanding the provisions of G.S. 105-37.1(b), the Authority may, by
18 resolution, levy an admissions tax on every person, firm, or corporation offering or
19 managing any form of entertainment, amusement, or athletic or commercial event for
20 which an admission is charged and which is presented in the District in a major league
21 baseball park. The tax shall be at a rate of fifty cents (50¢) per seat or admission sold.
22 This tax is in addition to any State or local tax.

23 (b) Collection. – Every person, firm, or corporation selling admissions taxable
24 under this section shall, on and after the effective date of the levy, collect the tax. This
25 tax shall be collected at the same time as the charge for furnishing a taxable admission
26 and shall be paid by the purchaser to the seller of the admission as trustee for and on
27 account of the District. The tax shall be stated and charged separately from the sales
28 price and shall be added to the admissions price and passed on to the purchaser instead of
29 being borne by the seller.

30 (c) Administration. – The Authority shall administer a tax levied under this
31 section. A tax levied and collected under this section is due and payable to the Authority
32 on or before the 15th day of the month following the month in which the tax is collected.
33 Every person, firm, or corporation liable for the tax shall, on or before the 15th day of
34 each month, prepare and render a return on a form prescribed by the Authority. The
35 return shall state the total number of admissions subject to the tax that were sold in the
36 preceding month.

37 A return filed with the Authority Finance Officer under this section is not a public
38 record and may not be disclosed except to the same extent as provided in G.S. 153A-
39 148.1 as if the District were a county.

40 (d) Penalties. – A person, firm, corporation, or association who fails or refuses to
41 file the return or pay the tax required by this section is subject to the civil and criminal
42 penalties set by G.S. 105-236 for failure to pay or file a return for State sales and use
43 taxes. The Authority has the same authority to waive the penalties for a tax levied under

1 this section that the Secretary of Revenue has to waive the penalties for State sales and
2 use taxes.

3 (e) Effective Date of Levy. – A tax levied under this section shall become
4 effective on the date specified in the resolution levying the tax. The date must be the first
5 day of a calendar month and may not be before the first day of the fourth month after the
6 date that the resolution is adopted.

7 (f) Repeal. – A tax levied under this section may be repealed by a resolution
8 adopted by the Authority. Any repeal shall become effective on the first day of a month
9 and may not become effective until the end of the fiscal year in which the repeal
10 resolution is adopted. Repeal of a tax levied under this section does not affect a liability
11 for a tax that attached before the effective date of the repeal, nor does it affect a right to a
12 refund of a tax that accrued before the effective date of the repeal.

13 "Sec. 11. **Budgeting and Fiscal Control.** – The District is a unit of local government
14 under the Local Government Budget and Fiscal Control Act.

15 "Sec. 12. **Assistance From Local Governments.** – Any county, city or town, or
16 other unit of local government or public authority located within the District may
17 contribute or advance moneys or other assets or services to the District. The District may
18 reimburse a local government or public authority for any such advance once it is
19 receiving the proceeds of any tax levied by it pursuant to this Charter or otherwise has
20 funds available to do so.

21 "Sec. 13. **Zoning and Annexation.** – (a) The District may regulate land use upon
22 real property owned by it, and such property is not subject to any zoning ordinance
23 adopted by a county or city.

24 (b) Real property owned by the District is not subject to annexation pursuant to
25 Part 2 or 3 of Article 4A of Chapter 160A of the General Statutes.

26 "Sec. 14. **Recognition of Contributions.** – (a) The Authority shall provide for
27 plaques at each entrance to the baseball park recognizing the contributions of the
28 taxpayers of Forsyth and Guilford Counties to the financing of the park.

29 (b) The Authority shall provide in any lease or otherwise for suitable space to be
30 available in the baseball park for the use of Forsyth County and Guilford County each to
31 display information about those counties. The content of the display shall be in the
32 discretion of the respective county. No charge shall be made for the use of the space for
33 that purpose.

34 (c) The Authority shall provide in any lease or otherwise for suitable space to be
35 available in the baseball park for the displays about restaurants in Forsyth County and
36 Guilford County. No charge shall be made for the use of the space for that purpose."

37 Section 2. The General Statutes are amended by adding a new Chapter to read:

38 **"CHAPTER 160C.**

39 **"BASEBALL PARK DISTRICTS.**

40 **"§ 160C-1. Baseball park districts.**

41 The General Assembly may establish baseball park districts as bodies politic and
42 corporate and political subdivisions of the State.

43 **"§ 160C-2. Assessments.**

1 (a) If a city or county or any joint city-county agency extends water or sewer lines
2 to serve a major league baseball park constructed by a baseball park district, it shall either
3 not assess property owners (other than the baseball park district or a lessee of that
4 district) or hold any assessments in abeyance until the property owner taps on to the
5 water line or connects to the sewer line. This section does not grant any additional
6 authority to make assessments.

7 (b) This section prevails over any local act."

8 Section 3. G.S. 160A-20(h) reads as rewritten:

9 "(h) As used in this section, the term 'unit of local government' means any of the
10 following:

11 (1) A county.

12 (2) A city.

13 (3) A water and sewer authority created under Article 1 of Chapter 162A of
14 the General Statutes.

15 (4) An airport authority whose situs is entirely within a county that has (i) a
16 population of over 120,000 according to the most recent federal
17 decennial census and (ii) an area of less than 200 square miles.

18 (5) An airport authority in a county in which there are two incorporated
19 municipalities with a population of more than 65,000 according to the
20 most recent federal decennial census.

21 (5a) An airport board or commission authorized by agreement between two
22 cities pursuant to G.S. 63-56, one of which is located partially but not
23 wholly in the county in which the jointly owned airport is located, and
24 where the board or commission provided water and wastewater services
25 off the airport premises before January 1, 1995; provided that the
26 authority granted by this section may be exercised by such a board or
27 commission with respect to water and wastewater systems or
28 improvements only.

29 (6) A local school administrative unit (i) that is located in a county that has
30 a population of over 90,000 according to the most recent federal
31 decennial census and (ii) whose board of education is authorized to levy
32 a school tax.

33 (7) An area mental health, developmental disabilities, and substance abuse
34 authority, acting in accordance with G.S. 122C-147.

35 (8) A consolidated city-county, as defined by G.S. 160B-2(1).

36 (9) A baseball park district."

37 Section 4. G.S. 159-148(a) reads as rewritten:

38 "(a) Except as provided in subsection (b) of this section, this Article applies to any
39 contract, agreement, memorandum of understanding, and any other transaction having the
40 force and effect of a contract (other than agreements made in connection with the
41 issuance of revenue bonds, special obligation bonds issued pursuant to Chapter 159I of
42 the General Statutes, or of general obligation bonds additionally secured by a pledge of
43 revenues) made or entered into by a unit of local government (as defined by G.S. 159-

1 7(b) or, in the case of a special obligation bond, as defined in Chapter 159I of the General
2 Statutes), relating to the lease, acquisition, or construction of capital assets, which
3 contract

- 4 (1) Extends for five or more years from the date of the contract, including
5 periods that may be added to the original term through the exercise of
6 options to renew or extend, and
7 (2) Obligates the unit to pay sums of money to another, without regard to
8 whether the payee is a party to the contract, and
9 (3) Obligates the unit over the full term of the contract, including periods
10 that may be added to the original term through the exercise of options to
11 renew or extend, to the extent of at least five hundred thousand dollars
12 (\$500,000) for baseball park districts and, for other units, to the extent
13 of five hundred thousand dollars (\$500,000) or a sum equal to one tenth
14 of one percent (1/10 of 1%) of the assessed value of property subject to
15 taxation by the contracting unit, whichever is less, and
16 (4) Obligates the unit, expressly or by implication, to exercise its power to
17 levy taxes either to make payments falling due under the contract, or to
18 pay any judgment entered against the unit as a result of the unit's breach
19 of the contract.

20 Contingent obligation shall be included in calculating the value of the contract.
21 Several contracts that are all related to the same undertaking shall be deemed a single
22 contract for the purposes of this Article. When several contracts are considered as a
23 single contract, the term shall be that of the contract having the longest term, and the
24 sums to fall due shall be the total of all sums to fall due under all single contracts in the
25 group."

26 Section 5. This act is effective when it becomes law.