

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

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HOUSE BILL 211

Short Title: Increase Sampson County Occupancy Tax Auth. (Local)

Sponsors: Representatives Brisson and L. Bell (Primary Sponsors).

*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

Referred to: State and Local Government II, if favorable, Finance

March 1, 2017

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE AN ADDITIONAL SAMPSON COUNTY OCCUPANCY TAX.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 1 of S.L. 2007-63 is amended by adding a new subsection to read:

**"SECTION 1.(a1) Authorization of Additional Tax.** – In addition to the tax authorized by subsection (a) of this section, the Board of Commissioners of Sampson County may levy an additional room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of accommodations taxable under subsection (a) of this section. The levy, collection, administration, and repeal of the tax authorized by this subsection shall be in accordance with the provisions of this section. Sampson County may not levy a tax under this subsection unless it also levies the tax authorized under subsection (a) of this section."

**SECTION 2.** Section 2(a) of S.L. 2007-63 reads as rewritten:

**"SECTION 2. Tourism Development Authority.** – (a) Appointment and Membership. – When the Board of Commissioners adopts a resolution levying a room occupancy tax under Section 1(a) of this act, it shall also adopt a resolution creating the Sampson County Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members shall be individuals who are affiliated with businesses that collect the tax in the county, and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the county. The Board of Commissioners shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for Sampson County shall be the ex officio finance officer of the Authority."

**SECTION 3.** This act is effective when it becomes law.



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