

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

H

3

HOUSE BILL 408
Committee Substitute Favorable 4/5/23
Committee Substitute #2 Favorable 5/2/23

Short Title: Char. FC Plate/Extend Meals Tax & OT Sunset.

(Public)

Sponsors:

Referred to:

March 20, 2023

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE THE DIVISION OF MOTOR VEHICLES TO PRODUCE A
3 CHARLOTTE FOOTBALL CLUB SPECIAL REGISTRATION PLATE AND TO
4 EXTEND THE SUNSET PROVISIONS FOR THE EXISTING 1% MECKLENBURG
5 COUNTY PREPARED FOOD AND BEVERAGES TAX AND THE ADDITIONAL 2%
6 OCCUPANCY TAX FOR THE NASCAR HALL OF FAME.

7 The General Assembly of North Carolina enacts:

8 **SECTION 1.(a)** G.S. 20-79.4(b) reads as rewritten:

9 "(b) Types. – The Division shall issue the following types of special registration plates:

10 ...

11 (j) Charlotte Football Club. – Issuable to a registered owner of a motor vehicle.
12 The plate shall bear the Charlotte Football Club's logo.

13"

14 **SECTION 1.(b)** The Revisor of Statutes is authorized to alphabetize, number, and
15 renumber the special registration plates listed in G.S. 20-79.4(b) to ensure that all the special
16 registration plates are listed in alphabetical order and numbered accordingly.

17 **SECTION 1.(c)** This section becomes effective July 1, 2023.

18 **SECTION 2.(a)** Section 9.1 of Chapter 908 of the 1983 Session Laws, as amended
19 by Chapters 821 and 922 of the 1989 Session Laws and S.L. 2001-402, reads as rewritten:

20 "Sec. 9.1. Sunset of Certain Provisions. – ~~Effective on the latest of the three dates listed~~
21 ~~below~~, Section 7 of this act and Section 9(a)(4)b. of this act are ~~repealed~~:repealed effective July
22 1, 2060.

23 (1) ~~July 1 following the date of final satisfaction, by payment or other irrevocable~~
24 ~~defeasance, of any debt instruments or obligations that meet both of the~~
25 ~~following conditions:~~

26 a. ~~They were issued by the City of Charlotte or by a related special~~
27 ~~purpose entity in connection with the financing of the Charlotte~~
28 ~~Convention Center or of any hotel or parking facility constructed or~~
29 ~~participated in by the city to support or serve the convention center.~~

30 b. ~~They were issued and outstanding on or before July 1, 2001.~~

31 (2) ~~July 1 following the date of final satisfaction, by payment or other irrevocable~~
32 ~~defeasance, of any debt instruments or obligations that were issued by the City~~
33 ~~of Charlotte or by a related special purpose entity in connection with a~~
34 ~~construction contract for expansion of the existing convention center that~~
35 ~~meets both of the following conditions:~~



- 1 a. ~~The expansion contracted for will encompass at least 100,000 square~~
2 ~~feet of additional exhibit and meeting space and related support~~
3 ~~facilities.~~
4 b. ~~The design contract for the expansion contracted for was awarded by~~
5 ~~January 1, 2011.~~
6 (3) ~~July 1, 2031."~~

7 **SECTION 2.(b)** Section 1(e) of S.L. 2005-68 reads as rewritten:

8 "**SECTION 1.(e)** Repeal. – A tax levied under this act shall only be repealed in accordance
9 with this ~~subsection.~~ subsection and G.S. 153A-155(f). The Mecklenburg County Board of
10 Commissioners shall repeal the tax effective ~~the not earlier than the later~~ of July 1, 2038, or July
11 1 after the date of final satisfaction, by payment or other irrevocable defeasance, of any debt
12 instruments or obligations that were issued by the City of Charlotte or a related special purpose
13 entity in connection with the financing or refinancing of the NASCAR Hall of Fame Museum
14 ~~facility.~~ facility but not later than July 1, 2060. Effective upon the repeal of the tax in accordance
15 with this subsection, subsection (a) of this section is repealed, and any tax levied under that
16 subsection shall be rescinded. Repeal of a tax levied under this act does not affect a liability for
17 a tax that has attached before the effective date of the repeal, nor does it affect a right to a refund
18 of a tax that accrued before the effective date of the repeal."

19 **SECTION 2.(c)** Section 1(f) of S.L. 2005-68 reads as rewritten:

20 "**SECTION 1.(f)** Distribution and Use of Proceeds. – The local administrative authority,
21 acting on its own behalf or as agent for each taxing entity shall distribute the proceeds of the tax
22 levied pursuant to this act to the City of Charlotte. The City of Charlotte shall use the proceeds
23 only for the acquisition, construction, repair, maintenance, renovation, improvement, and
24 financing or refinancing of a NASCAR Hall of Fame Museum facility and an ancillary and
25 adjacent NASCAR/convention center ballroom facility. The Charlotte Regional Visitors
26 Authority shall have all the powers and duties enumerated in Section 5.23 of the Charter of the
27 City of Charlotte (S.L. 2000-26 as amended by S.L. 2001-402 and S.L. 2004-14) with respect to
28 facilities constructed pursuant to this act."

29 **SECTION 2.(d)** Subsection (c) of this section is effective when it becomes law and
30 applies to the use of tax proceeds collected on or after that date.

31 **SECTION 3.** Except as otherwise provided, this act is effective when it becomes
32 law.