

Cabarrus County Occupancy Tax (Consolidated)
Session Law 1989-658
Session Law 2001-439 Part XVII
Session Law 2010-79

SL 1989-658	AN ACT AUTHORIZING CABARRUS COUNTY TO LEVY A ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX AND ESTABLISHING A CABARRUS COUNTY TOURISM AUTHORITY.
SL 1989-658	The General Assembly of North Carolina enacts:
SL 2001-439, Part XVII	SECTION 17.1. Section 1 of Chapter 658 of the 1989 Session Laws reads as rewritten:
SL 2010-79	AN ACT to modify the Cabarrus County tourism authority.
SL 2001-439, Part XVII	" Section 1. Occupancy Tax Levy. (a) Authorization and Scope. - The Cabarrus County Board of Commissioners may by resolution, after not less than 10 days' public notice and after a public hearing held pursuant thereto, levy a room occupancy tax of not less than three percent (3%) nor more than five percent (5%) <u>six percent (6%)</u> of the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, inn, or similar place within the county that is subject to sales tax imposed by the State under G.S. 105-164.4(3) , <u>G.S. 105-164.4(a)(3)</u> . This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations.
SL 2001-439, Part XVII	(b) Administration. - A tax levied under this act shall be levied, <u>administered, collected, and repealed as provided in G.S. 153A-155. The penalties provided in G.S. 153A-155 apply to a tax levied under this act.</u>
SL 2001-439, Part XVII	(e) Use and Disposition of Revenue. - Cabarrus County shall remit one hundred percent (100%) of the net proceeds of the occupancy tax to the Cabarrus County Tourism Authority established under Section 2 of this act. As used in this act, "net proceeds" means gross proceeds less the direct cost to the county of administering and collecting the tax, not to exceed five percent (5%) of the amount collected. The Authority may expend occupancy tax revenue remitted to it by the county during a fiscal year, and any other revenue it receives, only to develop or promote tourism, tourist-related support services and facilities, tourist-related events, tourist-related activities, or tourist attractions. The Cabarrus County Finance Officer shall distribute the amounts due the Authority at least monthly.
SL 2010-79	<u>SECTION 1. Section 2(a) of Chapter 658 of the 1989 Session Laws, as amended by Section 1 of Chapter 97 of the 1999 Session Laws, reads as rewritten:</u>
SL 2010-79	<u>"(a) Establishment and Membership. The Cabarrus County Tourism Authority is composed of 12 members, with seats on the Authority numbered one through 12, all of whom shall be appointed by the Cabarrus County Board of Commissioners, selected as follows:</u>

Cabarrus County Occupancy Tax Consolidated

SL 2010-79	(1) <u>Seats 1, 4, and 7 shall be selected by the board at large and shall include, but not be limited to, at least one member of the board or the Cabarrus County Manager and shall include one hotelier.</u>
SL 2010-79	(2) <u>Seats 2, 5, and 8 shall be appointed by the board from a list of persons submitted by the Cabarrus County Tourism Authority and shall include one hotelier and at least one person currently active in the promotion of tourism in the county.</u>
SL 2010-79	(3) <u>Seats 3, 6, and 9 shall be appointed by the board from a list of persons submitted to the board by the Cabarrus Regional Chamber of Commerce and shall include one hotelier.</u>
SL 2010-79	(4) <u>Seats 10, 11, and 12 shall be appointed by the board from a list of persons submitted to the board by the Cabarrus County Tourism Authority and shall include one hotelier and at least one person currently active in the promotion of tourism in the county."</u>
SL 2010-79	<u>SECTION 2. Section 2(b) of Chapter 658 of the 1989 Session Laws, as amended by Section 1 of Chapter 97 of the 1999 Session Laws, reads as rewritten:</u>
SL 2010-79	<u>"(b) Terms of Office. Except as otherwise provided in the schedule set forth below, the term of office of each member of the Authority shall be three years. The terms shall be staggered so that after the initial members of the Authority are appointed, four members are appointed each year, implemented as follows:</u>
SL 2010-79	<u>(1) Seats 1, 2, 3, and 10 shall be appointed initially for one year, and thereafter for three years.</u>
SL 2010-79	<u>(2) Seats 4, 5, 6, and 11 shall be appointed initially for two years, and thereafter for three years.</u>
SL 2010-79	<u>(3) Seats 7, 8, 9, and 12 shall be appointed initially for three years, and thereafter for three years.</u>
SL 2010-79	<u>SECTION 3. Section 2 of Chapter 658 of the 1989 Session Laws, as amended by Section 1 of Chapter 97 of the 1999 Session Laws, is amended by adding a new subsection to read:</u>
SL 2010-79	<u>"(b1) When any vacancy occurs, the organization responsible for nominating members for full terms for the vacant seat shall submit a recommendation to the Cabarrus County Board of Commissioners."</u>

	<u>SECTION 4. Section 2(c) of Chapter 658 of the 1989 Session Laws reads as rewritten:</u>
SL 1989-658	<p>c) — Powers and Duties of the Authority. In addition to any other powers and duties of the Authority otherwise conferred by law, the Authority may contract with any person, firm, corporation, or agency to assist it in the promotion of travel and tourism and to carry out the purposes identified in Section 1(e) of this act. The Authority may accept contributions from any source to be used for the purposes stated in Section (1)(e) of this act.</p> <p>On or before April 1 of each year after the levy of the tax authorized in this act, the Authority shall prepare an annual budget based upon anticipated revenues and shall submit the budget to the Cabarrus County Manager for processing and approval through the regular budget procedure of the County. The Authority shall make quarterly reports to the board detailing its revenues, expenditures, and activities. The County may audit the Authority's financial records upon reasonable notice to the Authority. At the end of each fiscal year, any funds of the Authority not expended, obligated, or reserved, as approved by the County, shall be remitted to Cabarrus County for its use.</p>
SL 2010-79	<p><u>"(c) Powers and Duties of the Authority. In addition to any other powers and duties of the Authority otherwise conferred by law, the Authority may contract with any person, firm, corporation, or agency to assist it in the promotion of travel and tourism and to carry out the purposes identified in Section 1(e) of this act. The Authority may accept contributions from any source to be used for the purposes stated in Section (1)(e) of this act.</u></p> <p><u>On or before April 1 of each year after the levy of the tax authorized in this act, the Authority shall prepare an annual budget based upon anticipated revenues and shall submit the budget to the Cabarrus County Manager for processing and approval through the regular budget procedure of the County. The Authority shall make quarterly reports to the board detailing its revenues, expenditures, and activities. The County may audit the Authority's financial records upon reasonable notice to the Authority. " "</u></p>
SL 1989-658	<p>Sec. 3. Effective Date. This act is effective upon ratification.</p> <p>In the General Assembly read three times and ratified this the 19th day of July, 1989.</p>
SL 2001-439, Part XVII	<p>SECTION 19.1. Part XV of this act becomes effective the first day of the fourth month after this act becomes law. The remainder of this act is effective when it becomes law.</p> <p>In the General Assembly read three times and ratified this the 4th day of October, 2001</p>
SL 2010-79	<p><u>SECTION 5. This act is effective when it becomes law.</u></p> <p><u>In the General Assembly read three times and ratified this the 9th day of July, 2010.</u></p>