

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 692

Short Title: Raise Pitt Room Tax.

(Local)

Sponsors: Senators Warren; and Martin of Pitt.

Referred to: Local Government and Regional Affairs.

April 5, 1993

A BILL TO BE ENTITLED

AN ACT AUTHORIZING PITT COUNTY TO INCREASE ITS ROOM OCCUPANCY TAX FROM THREE PERCENT TO NO MORE THAN SIX PERCENT AND PROVIDING FOR THE USE OF THE PROCEEDS OF THE ADDITIONAL TAX.

The General Assembly of North Carolina enacts:

Section 1. Levy of Additional Occupancy Tax. (a) Authorization. In addition to the tax authorized by Chapter 143 of the 1987 Session Laws, the Pitt County Board of Commissioners may by resolution, after not less than 10 days' public notice and after a public hearing held pursuant thereto, levy an additional room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of accommodations taxable under that Chapter. The levy, collection, administration, and repeal of the tax authorized by this act shall be in accordance with the provisions of Sections 1 and 2 of Chapter 143 of the 1987 Session Laws. Pitt County may not levy a tax under this act unless it also levies the tax authorized under Chapter 143 of the 1987 Session Laws.

(b) Use of Proceeds of Additional Tax. Pitt County shall, on a monthly basis, remit to the Pitt-Greenville Convention and Visitors Authority the net proceeds, as defined in Section 1(e) of Chapter 143 of the 1987 Session Laws, of the tax levied under this act.

The proceeds are to be used and disbursed by the Authority in the following manner:

- (1) If Pitt County and the City of Greenville have advanced funds in acquiring property for a convention center, then until the county and the city have both been fully reimbursed, the Authority shall pay fifty

1 percent (50%) of the funds it receives under this section to the City of
2 Greenville, and fifty percent (50%) of the funds it receives under this
3 section to Pitt County, for the purpose of refunding funds advanced by
4 the city and the county in the acquisition of property to be used by the
5 Pitt Greenville Convention and Visitors Authority as a convention
6 center to promote the purposes set out in Section 2 of Chapter 143 of
7 the 1987 Session Laws.

8 (2) After full reimbursement of the city and the county as provided in
9 subdivision (1) of this section, the Authority shall use the funds it
10 receives under this section for acquiring, constructing, renovating,
11 financing (including debt service), maintaining, and operating
12 convention centers, and for activities related to these uses.

13 Sec. 2. Reduction of Tax. The Pitt County Board of Commissioners may
14 adopt a resolution to reduce the tax levied pursuant to this act. Reduction of the tax
15 shall be subject to the provisions governing repeal of the tax in Section 1(g) of Chapter
16 143 of the 1987 Session Laws.

17 Sec. 3. Effective Date. This act is effective upon ratification.