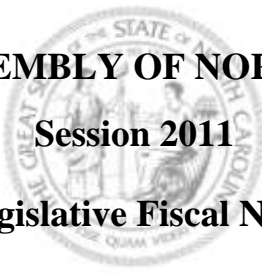


GENERAL ASSEMBLY OF NORTH CAROLINA



Session 2011

Legislative Fiscal Note

BILL NUMBER: House Bill 414 (First Edition)

SHORT TITLE: Amend Rutherford County Occupancy Tax.

SPONSOR(S): Representative Hager

FISCAL IMPACT					
	Yes ()	No (X)	No Estimate Available ()		
	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>
REVENUES	**No Fiscal Impact**				
EXPENDITURES					
POSITIONS (cumulative):					
PRINCIPAL DEPARTMENT(S) & PROGRAM(S) AFFECTED:	Rutherford County				
EFFECTIVE DATE:	This act is effective when it becomes law.				

BILL SUMMARY:

House Bill 414 recodifies the existing law authorizing a room occupancy tax in Rutherford County to conform the content to the uniform format currently used for occupancy taxes. Consistent with uniform occupancy tax provisions, the bill contains definitions for the following terms: "net proceeds," promote travel and tourism" and "tourism-related expenditures". The bill also makes the Rutherford County occupancy tax subject to the uniform provisions for room occupancy taxes in G.S. 153A-155.

By conforming to the House Finance occupancy tax guidelines, Rutherford County would be able to use up to one-third of the occupancy tax proceeds for tourism-related expenditures, which it cannot do under current law.

ASSUMPTIONS AND METHODOLOGY:

There is no fiscal impact due to these changes.

SOURCES OF DATA: Committee Counsel

TECHNICAL CONSIDERATIONS: None

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Fiscal Research Division

DATE: April 26, 2011



Signed Copy Located in the NCGA Principal Clerk's Offices