

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE BILL 2477*

Short Title: Durham County Occupancy Tax Modification.

(Local)

Sponsors: Representative Miller.

Referred to: Finance.

May 24, 2006

A BILL TO BE ENTITLED

1 AN ACT AMENDING THE DURHAM COUNTY ROOM OCCUPANCY TAX
2 PROVISIONS.
3

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Section 7(a) of S.L. 2001-480, as amended by Section 1 of
6 S.L. 2002-36 and Section 4.1 of S.L. 2005-233, reads as rewritten:

7 "**SECTION 7.(a)** If a plan for financing a Performing Arts Theater has not been
8 approved by the Durham City Council and has been disapproved by the Durham County
9 Commissioners within ~~54~~64 months after the levy of the one percent (1%) tax
10 authorized under Section 6(c) of this act, the county's authority to levy the one percent
11 (1%) tax described under Section 6(c) of this act and the levy of the one percent (1%)
12 tax described in this subsection are repealed on the first day of the second month
13 following the ~~54-month~~64-month period.

14 If construction on the Performing Arts Theater has not begun within ~~54~~64 months
15 after the levy of the one percent (1%) tax authorized under Section 6(c) of this act, the
16 county's authority to levy the one percent (1%) tax described in Section 6(c) of this act
17 and the levy of the one percent (1%) tax described in Section 6(c) of this act are
18 repealed on the first day of the second month following the ~~54-month~~64-month period.

19 It is the goal of the General Assembly that a plan for financing the Performing Arts
20 Theater shall be adopted within ~~54~~64 months after the levy of the one percent (1%) tax
21 authorized under Section 6(c) of this act, and construction of the Performing Arts
22 Theater shall begin within ~~54~~64 months of the levy of the one percent (1%) tax
23 described in Section 6(c) of this act.

24 Any funds collected but not spent before the repeal date shall be redistributed to the
25 Durham Convention and Visitors Bureau to promote travel and tourism."

26 **SECTION 2.** This act is effective when it becomes law.