

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

**SESSION LAW 2006-98
HOUSE BILL 2477**

**AN ACT AMENDING THE DURHAM COUNTY ROOM OCCUPANCY TAX
PROVISIONS.**

The General Assembly of North Carolina enacts:

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

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tax described under Section 6(c) of this act and the levy of the one percent (1%) tax described in this subsection are repealed on the first day of the second month following the ~~54-month~~64-month period.

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in Section 6(c) of this act and the levy of the one percent (1%) tax described in Section 6(c) of this act are repealed on the first day of the second month following the ~~54-month~~64-month period.

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

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

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

In the General Assembly read three times and ratified this the 11th day of July, 2006.

s/ Beverly E. Perdue
President of the Senate

s/ James B. Black
Speaker of the House of Representatives