

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

**H.B. 193**  
**Feb 28, 2013**  
**HOUSE PRINCIPAL CLERK**

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HOUSE DRH30105-MC-80A (02/21)

Short Title: Expand Uses for Meck Ct/Charlotte Local Taxes. (Local)

Sponsors: Representatives Samuelson, W. Brawley, Carney, and Earle (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXPAND THE PERMISSIBLE USES OF THE LOCAL MECKLENBURG  
3 COUNTY AND CITY OF CHARLOTTE LOCAL TAXES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Section 9(a) of Part IV of Chapter 908 of the 1983 Session Laws, as  
6 amended by Chapters 821 and 922 of the 1989 Session Laws, Section 2 of S.L. 2001-402,  
7 Section 1 of S.L. 2011-160, and Section 69 of S.L. 2012-194, reads as rewritten:

8 "Sec. 9(a) Distribution and Use of Proceeds. – The local administrative authority, acting  
9 on its own behalf or as agent for each taxing entity, shall distribute the proceeds of the taxes  
10 levied in this Part as provided in this subsection. The distribution shall be made by the 20th day  
11 of each month following the month in which the tax is collected.

12 ...

13 (2) Distribution to Charlotte for ~~Convention Center~~ Facilities. – After deducting  
14 the amount provided above, the local administrative authority shall transfer  
15 an amount equal to three percent (3%) of the gross occupancy receipts and  
16 the entire net proceeds of the prepared food and beverage tax to the City of  
17 Charlotte. The net proceeds transferred to the City of Charlotte pursuant to  
18 this subdivision shall be applied in accordance with the following priorities.  
19 No application of any net proceeds to any class of the priorities set forth  
20 below in this subdivision shall be made until, with respect to each preceding  
21 class of priorities, either all payments for the current fiscal year have been  
22 provided for in full or no such payments are required for the current fiscal  
23 year.

24 ...

25 d. To pay costs of constructing, renovating, and maintaining stadiums,  
26 ballparks, and other similar public places that have a seating capacity  
27 of 60,000 or more and that are used for professional sporting events.

28 e. To pay costs of constructing, renovating, and maintaining amateur  
29 sports facilities, including ancillary, associated facilities, located in  
30 the City of Charlotte.

31 ...."

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

