

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003**

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**HOUSE DRH10305-LY-194 (5/18)**

Short Title: Currituck Occupancy Tax Changes.

(Local)

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Sponsors: Representative Owens.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO CHANGE THE PURPOSES FOR WHICH THE ADDITIONAL ONE PERCENT OCCUPANCY TAX IN CURRITUCK COUNTY MAY BE USED.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 1(e) of Chapter 209 of the 1987 Session Laws, as amended by Chapter 155 of the 1991 Session Laws, reads as rewritten:

"(e) Use of tax revenue. Currituck County shall use at least seventy-five percent (75%) of the net proceeds of the tax levied under subsection (a) of this section only for tourist related purposes, including construction and maintenance of public facilities and buildings, garbage, refuse, and solid waste collection and disposal, police protection, and emergency services. The remainder of the net proceeds of the tax levied under subsection (a) shall be deposited in the Currituck County General Fund and may be used for any lawful purpose. Currituck County may use the net proceeds of the tax levied under subsection (a1) of this section, to the extent that they are needed, for ~~capital costs, operation, and maintenance of the Currituck Wildlife Museum.~~ historic restoration and cultural programs. Whatever is not needed for ~~the capital costs, operation, and maintenance of the Currituck Wildlife Museum~~ historic restoration and cultural programs shall be used for tourist-related purposes. As used in this subsection, 'net proceeds' means gross proceeds less the cost to the county of administering and collecting the tax, as determined by the finance officer."

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