

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

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SENATE BILL 293

Short Title: Increase Wilkesboro Occupancy Tax. (Local)

Sponsors: Senator Ballard (Primary Sponsor).

Referred to: Rules and Operations of the Senate

March 15, 2021

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE OCCUPANCY TAX AUTHORIZATION FOR THE TOWN OF WILKESBORO.

The General Assembly of North Carolina enacts:

SECTION 1. Part IX of S.L. 2001-439 reads as rewritten:

"PART IX. TOWN OF WILKESBORO.

"SECTION 9.1. Occupancy tax. – (a) Authorization and Scope. – The Wilkesboro ~~Board of Town Commissioners~~ Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the town that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. ~~This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.~~

"SECTION 9.1.(a1) Authorization of additional tax. – In addition to the tax authorized by subsection (a) of this section, the Wilkesboro Town Council may levy an additional room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of accommodations taxable under subsection (a). The levy, collection, administration, and repeal of the tax authorized by this subsection shall be in accordance with the provisions of this section. The Town of Wilkesboro may not levy a tax under this subsection unless it also levies the tax authorized under subsection (a) of this section.

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"SECTION 9.2. Wilkesboro Tourism Development, Convention, and Visitors Bureau. – (a) Appointment and Membership. – When the Wilkesboro ~~Board of Town Commissioners~~ Council adopts a resolution levying a room occupancy tax under this Part, it shall also adopt a resolution creating the Wilkesboro Tourism Development, Convention, and Visitors Bureau, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide that the ~~board of town commissioners~~ council shall appoint members of the Bureau for one-year terms and shall provide for the filling of vacancies on the Bureau. At least one-third of the members must be individuals who are affiliated with businesses that collect the tax in the town, and at least ~~three-fourths~~ one-half of the members must be individuals who are currently active in the promotion of travel and tourism in the town. The ~~board of town commissioners~~ council shall designate one member of the Bureau as chair and shall determine the compensation, if any, to be paid to members of the Bureau.

The Bureau shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for the Town of Wilkesboro shall be the ex officio finance officer of the Bureau.



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"SECTION 9.2.(c) Reports. – The Bureau shall report quarterly and at the close of the fiscal year to the ~~board of town commissioners~~council on its receipts and expenditures for the preceding quarter and for the year in such detail as the ~~board of town commissioners~~council may require.

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