

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

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HOUSE BILL 851*

Short Title: Modify Mecklenburg Room Tax Use. (Local)

Sponsors: Representatives McMahan; Alexander, Earle, Easterling, and Saunders.

Referred to: Local Government I.

March 29, 2001

A BILL TO BE ENTITLED

1
2 AN ACT TO CLARIFY THE PURPOSES FOR WHICH MECKLENBURG COUNTY
3 AND THE CITY OF CHARLOTTE MAY SPEND OCCUPANCY TAX
4 PROCEEDS.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** Section 9(a)(5) of Part IV of Chapter 908 of the 1983 Session
7 Laws, as amended by Chapter 821 of the 1989 Session Laws, reads as rewritten:

8 "(5) Distribution of Remainder between Charlotte and Mecklenburg
9 County. The amount of occupancy tax net proceeds remaining after
10 deducting the amounts provided above shall be allocated by the local
11 administrative authority between Mecklenburg County and the City of
12 Charlotte using the following formula: the ratio of expenditures by
13 each of Mecklenburg County and the City of Charlotte for acquiring,
14 constructing, financing, maintaining, operating, marketing, and
15 promoting convention centers, civic centers, performing arts centers,
16 ~~coliseums,~~ coliseums (including arenas and stadiums), auditoriums,
17 and museums, for off-street parking for use in conjunction with these
18 facilities, and for tourism and tourism-related programs and activities
19 including art and cultural programs, events, and festivals to total
20 expenditures by both Mecklenburg County and the City of Charlotte
21 for such purposes. There shall be excluded from expenditures by the
22 City of Charlotte for purposes of computing this ratio all expenditures
23 for acquiring, constructing, financing, maintaining, operating,
24 marketing, and promoting the new or expanded convention center
25 facilities in the City of Charlotte for which net proceeds are allocated
26 pursuant to subdivision (2) of this subsection. The ratio shall be
27 computed annually on the basis of the prior fiscal year's expenditures.
28 However, no amount shall be allocated to Mecklenburg County if it

1 has not levied an occupancy tax and a prepared food and beverage tax
2 for the current period. These funds may be expended only for
3 acquiring, constructing, financing, maintaining, operating, marketing,
4 and promoting convention centers, civic centers, performing arts
5 centers, ~~coliseums~~, coliseums (including arenas and stadiums),
6 auditoriums, museums, for off-street parking for use in conjunction
7 with these facilities, and for tourism and tourism-related programs and
8 activities including art and cultural programs, events, and festivals."

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