

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011**

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HOUSE BILL 508

Short Title: Modify Mecklenburg County Local Taxes. (Local)

Sponsors: Representatives Earle, R. Moore, and Samuelson (Primary Sponsors).
For a complete list of Sponsors, see Bill Information on the NCGA Web Site.

Referred to: Government, if favorable, Finance.

March 30, 2011

A BILL TO BE ENTITLED

AN ACT TO MODIFY CERTAIN MECKLENBURG COUNTY LOCAL TAXES.

The General Assembly of North Carolina enacts:

SECTION 1. Section 9(a) of Part IV of Chapter 908 of the 1983 Session Laws, as amended by Chapters 821 and 922 of the 1989 Session Laws and Section 2 of S.L. 2001-402, is amended by adding the following new sub-subdivisions to read:

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

...
(3) Distribution to Other Municipalities. –

a. After deducting the amounts provided above, the local administrative authority shall determine the amount of the remaining occupancy tax net proceeds that were collected from taxable establishments located in each municipality, other than the City of Charlotte. The local administrative authority shall then distribute to each municipality, other than the City of Charlotte, an amount equal to one hundred twenty percent (120%) of the amount of the remaining occupancy tax net proceeds collected in that municipality. These funds may be expended only for acquiring, constructing, financing, maintaining, operating, marketing, and promoting convention centers, civic centers, performing arts centers, coliseums, auditoriums, and museums, for off-street parking for use in conjunction with these facilities, and for tourism and tourism-related programs and activities including art and cultural programs, events, and festivals.

b. The Towns of Cornelius, Davidson, and Huntersville shall distribute at least twenty-eight percent (28%) of the portion of occupancy tax net proceeds received from the local administrative authority to the Lake Norman Convention and Visitors Bureau for the purpose of tourism-marketing promotions.

(4) Distribution to Charlotte for Convention and Visitor Promotion and Other Tourism-Related Purposes. –

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1 d. The Towns of Cornelius, Davidson, and Huntersville shall distribute
2 at least twenty-five percent (25%) of the portion of prepared food
3 and beverage taxes received from the City of Charlotte to the Lake
4 Norman Convention and Visitors Bureau for the purpose of
5 tourism-marketing promotions.

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