

GENERAL ASSEMBLY OF NORTH CAROLINA  
1991 SESSION

CHAPTER 154  
HOUSE BILL 326

AN ACT TO AUTHORIZE THE TOWN OF ROWLAND TO LEVY A ROOM  
OCCUPANCY AND TOURISM DEVELOPMENT TAX.

The General Assembly of North Carolina enacts:

Section 1. Chapter 1028 of the 1983 Session Laws, as amended by Chapter 935 of the 1987 Session Laws, reads as rewritten:

"CHAPTER 1028

"HOUSE BILL 1615

"AN ACT AUTHORIZING THE CITY OF LUMBERTON AND THE TOWN OF ROWLAND TO LEVY A TRANSIENT OCCUPANCY TAX.

"The General Assembly of North Carolina enacts:

"Section 1. Section 37 of Chapter 908 of the 1983 Session Laws is amended by deleting the second sentence of that section and substituting the following:

'Except in the City of ~~Lumberton~~, Lumberton and the Town of Rowland, this tax applies to the rental of accommodations subject to sales tax under G.S. ~~105-164.4(3)~~ 105-164.4(a)(3) and to the rental of all private residences and cottages, regardless whether the residence or cottage is rented for less than 15 days. In the City of ~~Lumberton~~, Lumberton and the Town of Rowland, this tax applies only to the rental of accommodations subject to sales tax under G.S. ~~105-164.4(3)~~ 105-164.4(a)(3).'

"Sec. 2. Section 44 of Chapter 908 of the 1983 Session ~~Laws is amended by adding the City of Lumberton in the appropriate alphabetical order.~~ Laws, as amended by Chapter 985 of the 1983 Session Laws, is rewritten to read: 'The City of Lumberton and the Towns of Long Beach, Ocean Isle Beach, Rowland, Surf City, and Topsail Beach.'

"Sec. 3.1. The ~~second~~ third sentence of Section 40 of Chapter 908, Session Laws of 1983, is amended by deleting 'As' and inserting in lieu thereof 'Except in the City of ~~Lumberton~~, Lumberton and the Town of Rowland, as'.

"Sec. 3.2. Section 40 of Chapter 908, Session Laws of 1983, is amended by adding the following at the end:

'In the City of ~~Lumberton~~, Lumberton and the Town of Rowland, these funds may be used only for "tourism related expenditures". As used in this paragraph, the term "tourism related expenditures" includes sponsoring tourist-oriented events, encouraging tourism through advertising and promotion, establishing a visitors' center, and other expenditures that directly enhance tourism, and also includes the following type of expenditures:

Criminal justice system, fire protection, public facilities and utilities, health facilities, and solid waste and sewage treatment.

These funds may not be used for services normally provided by the city or town on behalf of its citizens unless these services promote tourism and enlarge its economic benefits by enhancing the ability of the city or town to attract and provide for tourists.'

"Sec. 4. This act is effective upon ratification."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 29th day of May, 1991.

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James C. Gardner  
President of the Senate

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Daniel Blue, Jr.  
Speaker of the House of Representatives