

- 1 (6) Whether the distribution formula established by the guidelines is an
2 effective use of the proceeds, whether it provides local governments
3 with the best return on their expenditure of funds, and whether the
4 formula should be modified.
- 5 (7) Whether there should be guidelines or legislation addressing refunds of
6 occupancy tax.
- 7 (8) The effectiveness of tourism development authorities in administering
8 occupancy tax proceeds and whether there should be any statutory
9 guidance with regard to the composition, duties, appointment,
10 removal, or other aspects of tourism development authorities.
- 11 (9) How the combined occupancy and sales tax rates in North Carolina
12 compare with rates in other states that have a comparably ranked
13 tourism industry.
- 14 (10) The advantages and disadvantages of establishing a uniform system for
15 occupancy taxes and whether that system, in whole or in part, should
16 be incorporated into the statutes.

17 **SECTION 2.** The Revenue Laws Study Committee may make an interim
18 report to the 2008 Regular Session of the 2007 General Assembly and shall make a final
19 report, including any recommendations or legislative proposals, to the 2009 General
20 Assembly.

21 **SECTION 3.** This act is effective when it becomes law.