



1 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the  
2 Tourism Development Authority, are designed to increase the use of lodging  
3 facilities, meeting facilities, or convention facilities in the county or to  
4 attract tourists or business travelers to the county. The term includes  
5 tourism-related capital expenditures.

6 (e) Distribution and use of tax revenue. Wilson County shall, on a ~~quarterly~~ monthly  
7 basis, remit the net proceeds of the occupancy tax levied under subsection (a) of this section  
8 and one-third of the net proceeds of the occupancy tax levied under subsection (a1) of this  
9 section to the Wilson County Tourism Development Authority ~~Authority~~ and two-thirds of the  
10 net proceeds of the occupancy tax levied under subsection (a1) of this section to the City of  
11 Wilson. The Authority shall use at least ~~two-thirds~~ seven-eighths of the funds remitted to it  
12 under this subsection to promote travel and tourism in Wilson County and shall use the  
13 remainder for tourism-related expenditures. The City of Wilson shall use at least one-fourth of  
14 the funds remitted to it under this subsection to promote travel and tourism in Wilson County  
15 and shall use the remainder for tourism-related expenditures within Wilson County that have  
16 been specifically approved in advance by the Wilson County Tourism Development Authority.

17 "Sec. 2. Tourism Development Authority. (a) Appointment and membership. When the  
18 board of commissioners adopts a resolution levying a room occupancy tax under this act, it  
19 shall also adopt a resolution creating the Wilson County Tourism Development Authority,  
20 which shall be a public authority under the Local Government Budget and Fiscal Control Act.  
21 The resolution shall provide for the membership of the Authority, including the members' terms  
22 of office, and for the filling of vacancies on the Authority. At least one-third of the members  
23 shall be individuals who are affiliated with businesses that collect the tax in the county, and at  
24 least one-half of the members shall be individuals who are currently active in the promotion of  
25 travel and tourism in the county. The resolution shall provide that the Authority shall be  
26 composed of the following nine members:

- 27 (1) A Wilson County Commissioner appointed by the board of commissioners.
- 28 (2) A member of the Wilson City Council appointed by the city council.
- 29 (3) Three owners or operators of motels, hotels, or other taxable  
30 accommodations in Wilson County, one of whom shall be appointed by the  
31 Wilson City Council, one by the Wilson County Board of Commissioners,  
32 and one by the Wilson County Chamber of Commerce.
- 33 (4) Two individuals involved in the tourist business who have demonstrated an  
34 interest in tourist development and do not own or operate hotels, motels, or  
35 other taxable tourist accommodations, appointed as follows: one by the  
36 Wilson City Council and one by the Wilson County Board of  
37 Commissioners.
- 38 (5) An individual who is interested in the tourism business, has demonstrated an  
39 interest in tourism development, and is appointed by the Wilson County  
40 Board of Commissioners.
- 41 (6) An individual who is interested in the tourism business, has demonstrated an  
42 interest in tourism development, and is appointed by the Wilson City  
43 Council.

44 The Wilson County Board of Commissioners shall designate one member of the Authority as  
45 chair and shall determine the compensation, if any, to be paid to members of the Authority.

46 The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern  
47 its meetings. The Finance Officer for Wilson County shall be the ex officio finance officer of  
48 the Authority.

49 (c) Duties. The Authority and City shall expend the net proceeds of the tax levied under  
50 this act for the purposes provided in Section 1 of this act. ~~The Authority shall~~ act to promote

1 travel, tourism, and conventions in the county, sponsor tourist-related events and activities in  
2 the county, and finance tourist-related capital projects in the county.

3 (d) Reports. The City of Wilson shall report quarterly and at the close of the fiscal year  
4 to the Authority on its receipts and expenditures for the preceding quarter and for the year in  
5 such detail as the Authority may require. The Authority shall report quarterly and at the close  
6 of the fiscal year to the board of county commissioners on ~~its~~ both the City's and the Authority's  
7 receipts and expenditures for the preceding quarter and for the year in such detail as the board  
8 may require.

9 "Sec. 3. This act is effective upon ratification."

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