



# NORTH CAROLINA GENERAL ASSEMBLY

2023 Session

## Legislative Fiscal Note

**Short Title:** Bertie County Occupancy Tax Authorization.  
**Bill Number:** Senate Bill 132 (First Edition)  
**Sponsor(s):** Sen. Bobby Hanig

### SUMMARY TABLE

	FISCAL IMPACT OF S.B.132, V.1				
	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>
<b>Local Impact</b>					
Local Revenue	78,000	81,000	84,000	87,000	89,000
Less Local Expenditures	-	-	-	-	-
<b>NET LOCAL IMPACT</b>	<b>78,000</b>	<b>81,000</b>	<b>84,000</b>	<b>87,000</b>	<b>89,000</b>

### FISCAL IMPACT SUMMARY

Senate Bill 132 would authorize Bertie County to levy a 6% room occupancy tax. At least two-thirds of the proceeds would have to be used for tourism promotion and the remainder for tourism-related expenditures.

### FISCAL ANALYSIS

Bertie County currently does not have the authority to levy an occupancy tax, and the bill provides the county this authority. County staff provided Fiscal Research with information on the number of rental rooms located in the county. FRD relied on this data, other information on occupancy rates, room costs, and adjusted for actual and forecasted changes in the leisure and hospitality industry. Using this information, FRD estimates the tax would generate approximately \$78,000 in Fiscal Year 2023-24 room occupancy tax collections at a 6% rate.

### TECHNICAL CONSIDERATIONS

N/A.

### DATA SOURCES

Bertie County staff; Moody's Analytics; N.C. Department of Commerce; N.C. Department of Revenue.

## **LEGISLATIVE FISCAL NOTE – PURPOSE AND LIMITATIONS**

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This document is an official fiscal analysis prepared pursuant to Chapter 120 of the General Statutes and rules adopted by the Senate and House of Representatives. The estimates in this analysis are based on the data, assumptions, and methodology described in the Fiscal Analysis section of this document. This document only addresses sections of the bill that have projected direct fiscal impacts on State or local governments and does not address sections that have no projected fiscal impacts.

## **CONTACT INFORMATION**

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Questions on this analysis should be directed to the Fiscal Research Division at (919) 733-4910.

## **ESTIMATE PREPARED BY**

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Brent Lucas

## **ESTIMATE APPROVED BY**

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June 19, 2023



**Signed copy located in the NCGA Principal Clerk's Offices**