

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2017**

**SESSION LAW 2017-202**  
**SENATE BILL 552**

AN ACT TO MAKE VARIOUS OCCUPANCY TAX CHANGES AFFECTING THE CITIES OF SANFORD, SALUDA, JACKSONVILLE, HICKORY, AND CONOVER AND AFFECTING THE COUNTIES OF HARNETT, SAMPSON, YADKIN, AND ROWAN.

The General Assembly of North Carolina enacts:

**PART I. SANFORD OCCUPANCY TAX**

**SECTION 1.1.** Occupancy Tax. – (a) Authorization and Scope. – The Sanford City Council may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the city that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax.

**SECTION 1.1.(b)** Administration. – A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 160A-215. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

**SECTION 1.1.(c)** Distribution and Use of Tax Revenue. – Sanford shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Sanford Tourism Development Authority. The Authority shall use two-thirds of the funds remitted to it under this subsection to promote travel and tourism in Sanford and shall use the remaining one-third of the funds remitted to it under this subsection for the operation, maintenance, promotion, and renovation of the Dennis A. Wicker Civic Center, an activity so closely related to travel and tourism in Sanford as to be credited with helping to generate as much as eighty percent (80%) of that city's tourism-related revenues. Any funds dedicated under this subsection for the Dennis A. Wicker Civic Center that are not spent or obligated by the close of a fiscal year may be used by the Authority for the promotion of travel and tourism in Sanford.

The following definitions apply in this subsection:

- (1) Net proceeds. – Gross proceeds less the cost to the city of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross receipts collected each year.
- (2) Promote travel and tourism. – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.

**SECTION 1.2.** Sanford Tourism Development Authority. – (a) Appointment and Membership. – When the Sanford City Council adopts a resolution levying a room occupancy tax under this part, it shall also adopt a resolution creating a city Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of



the members must be individuals who are affiliated with businesses that collect the tax in the city, and at least one-half of the members must be individuals who are currently active in the promotion of travel and tourism in the city. The city council shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

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

**SECTION 1.2.(b) Duties.** – The Authority shall expend the net proceeds of the tax levied under this part for the purposes provided in this part. The Authority shall promote travel, tourism, and conventions in the city and sponsor tourist-related events and activities in the city.

**SECTION 1.2.(c) Reports.** – The Authority shall report quarterly and at the close of the fiscal year to the Sanford City Council on its receipts and expenditures for the preceding quarter and for the year in such detail as the city council may require.

## **PART II. SALUDA OCCUPANCY TAX**

**SECTION 2.1.** Saluda District D created. – Saluda District D is created as a taxing district. Its jurisdiction consists of only that part of Saluda that is located within Polk County. Saluda District D is a body politic and corporate and has the power to carry out the provisions of this act. The Saluda Board of Commissioners shall serve ex officio as the governing body of the district, and the officers of the County shall serve as the officers of the governing body of the district. A simple majority of the governing body constitutes a quorum, and approval by a majority of those present is sufficient to determine any matter before the governing body, if a quorum is present.

**SECTION 2.2.** Occupancy tax. – (a) Authorization and Scope. – The governing body of Saluda District D may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the district that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax.

**SECTION 2.2.(b) Administration.** – A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 160A-215 as if Saluda District D were a city. The penalties provided in G.S. 160A-215 apply to a tax levied under this section.

**SECTION 2.2.(c) Definitions.** – The following definitions apply in this section:

- (1) Net proceeds. – Gross proceeds less the cost to the district of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross receipts collected each year.
- (2) Promote travel and tourism. – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.
- (3) Tourism-related expenditures. – Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in the district or to attract tourists or business travelers to the district. The term includes tourism-related capital expenditures.

**SECTION 2.2.(d) Distribution and Use of Tax Revenue.** – Saluda District D shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Saluda District D

Tourism Development Authority. The Authority shall use at least two-thirds of the proceeds remitted to it to promote travel and tourism in Saluda District D and shall use the remainder for tourism-related expenditures. In accordance with the North Carolina Constitution and the United States Constitution, the tax proceeds may be used only for the direct benefit of the jurisdiction of Saluda District D. None of the proceeds may be used to promote travel or tourism in areas within Saluda that are outside of the district or for tourism-related expenditures in the county that are outside of the district.

**SECTION 2.3.** Saluda District D Tourism Development Authority. – (a) Appointment and Membership. – When the governing body of the district adopts a resolution levying a room occupancy tax under this act, it shall also adopt a resolution creating the Saluda District D Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members must be individuals affiliated with businesses that collect the tax in the district, and at least one-half of the members must be individuals currently active in the promotion of travel and tourism in the district. The board of commissioners shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for the City of Saluda shall be the ex officio finance officer of the Authority.

**SECTION 2.3.(b) Duties.** – The Authority shall expend the net proceeds of the tax levied under this part for the purposes provided in this part. The Authority shall promote travel, tourism, and conventions in the district, sponsor tourist-related events and activities in the district, and finance tourist-related capital projects in the district.

**SECTION 2.3.(c) Reports.** – The Authority shall report quarterly and at the close of the fiscal year to the governing body of the district on its receipts and expenditures for the preceding quarter and for the year in such detail as the governing body of the district may require.

### **PART III. JACKSONVILLE OCCUPANCY TAX**

**SECTION 3.1.(a)** Section 1.1(d) of S.L. 2009-429 reads as rewritten:

"**SECTION 1.1.(d) Distribution and Use of Tax Revenue.** – The City of Jacksonville shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Jacksonville Tourism Development Authority. The Authority shall use at least two-thirds of the funds remitted to it under this subsection for tourism-related expenditures and shall use the remainder to promote travel and tourism in Jacksonville and shall use the remainder for tourism-related expenditures.~~Jacksonville.~~"

**SECTION 3.1.(b)** Section 1.1(d) of S.L. 2009-429, as amended by subsection (a) of this section, reads as rewritten:

"**SECTION 1.1.(d) Distribution and Use of Tax Revenue.** – The City of Jacksonville shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Jacksonville Tourism Development Authority. The Authority shall use at least two-thirds of the funds remitted to it under this subsection ~~for tourism-related expenditures and shall use the remainder to promote travel and tourism~~ and shall use the remainder for tourism-related expenditures in Jacksonville."

**SECTION 3.1.(c)** Subsection (a) of this section becomes effective on July 1, 2017, and expires on July 1, 2027. Subsection (b) of this section becomes effective on July 1, 2027. The remainder of this section is effective when it becomes law.

### **PART IV. HICKORY AND CONOVER OCCUPANCY TAX**

**SECTION 4.1.(a)** Section 1(d) of S.L. 2009-169 reads as rewritten:

"**SECTION 1.(d)** Distribution and Use of Tax Revenue. – The City of Hickory shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Hickory-Conover Tourism Development Authority. The funds remitted under this subsection must be used as follows:

- (1) Through December 31, ~~2019-2029~~. – Prior to and through December 31, ~~2019-2029~~, the Authority may use two-thirds of the funds remitted to it under this subsection for improving, leasing, constructing, financing, operating, or acquiring facilities and properties as needed to provide for a convention center facility, including parking facilities for the convention center. The remainder of the funds must be used to promote travel and tourism. Debt issued to finance these improvements or facilities and that is secured by occupancy tax proceeds remitted under this subdivision must mature on or before December 31, ~~2019-2029~~.
- (2) After December 31, ~~2019-2029~~. – After December 31, ~~2019-2029~~, the Authority must use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in the area and must use the remainder for tourism-related expenditures."

**SECTION 4.1.(b)** Section 3(d) of S.L. 2009-169 reads as rewritten:

"**SECTION 3.(d)** Distribution and Use of Tax Revenue. – The City of Conover shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Hickory-Conover Tourism Development Authority. The funds remitted under this subsection must be used as follows:

- (1) Through December 31, ~~2019-2029~~. – Prior to and through December 31, ~~2019-2029~~, the Authority may use two-thirds of the funds remitted to it under this subsection for improving, leasing, constructing, financing, operating, or acquiring facilities and properties as needed to provide for a convention center facility, including parking facilities for the convention center. The remainder of the funds must be used to promote travel and tourism. Debt issued to finance these improvements or facilities and that is secured by occupancy tax proceeds remitted under this subdivision must mature on or before December 31, ~~2019-2029~~.
- (2) After December 31, ~~2019-2029~~. – After December 31, ~~2019-2029~~, the Authority must use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in the area and must use the remainder for tourism-related expenditures."

## **PART V. HARNETT COUNTY OCCUPANCY TAX**

**SECTION 5.1.** District H Created. – Harnett County District H is created as a taxing district. Its jurisdiction consists of all of Harnett County exclusive of the Averasboro Township. Harnett County District H is a body politic and corporate and has the power to carry out the provisions of this section. The Harnett County Board of Commissioners shall serve ex officio as the governing body of the district and the officers of the board of commissioners shall serve as the officers of the governing body of the district. A simple majority of the governing body constitutes a quorum and approval by a majority of those present is sufficient to determine any matter before the governing body, if a quorum is present.

**SECTION 5.2.** Occupancy tax. – (a) Authorization and Scope. – The governing body of Harnett County District H may levy a room occupancy tax of up to six percent (6%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the district that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales or room occupancy tax.

**SECTION 5.2.(b) Administration.** – A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 153A-155 as if Harnett County District H were a county. The penalties provided in G.S. 153A-155 apply to a tax levied under this section.

**SECTION 5.2.(c) Distribution and Use of Tax Revenue.** – Harnett County District H shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Harnett County District H Tourism Development Authority. The Harnett County District H Tourism Development Authority shall use at least two-thirds of the proceeds to promote travel and tourism and shall use the remainder for tourism-related expenditures in the district. In accordance with the North Carolina Constitution and the United States Constitution, the tax proceeds may be used only for the direct benefit of the jurisdiction of Harnett County District H.

The following definitions apply in this subsection:

- (1) Net proceeds. – Gross proceeds less the cost to the county of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross receipts collected each year.
- (2) Promote travel and tourism. – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.
- (3) Tourism-related expenditures. – Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in the county or to attract tourists or business travelers to the district. The term includes tourism-related capital expenditures.

**SECTION 5.3. Harnett County District H Tourism Development Authority.** – (a) Appointment and Membership. – When the governing body of Harnett County District H adopts a resolution levying a room occupancy tax under this act, it shall also adopt a resolution creating the Harnett County District H Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members must be individuals who are affiliated with businesses that collect the tax in the district and at least one-half of the members must be individuals who are currently active in the promotion of travel and tourism in the district. The governing body shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

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

**SECTION 5.3.(b) Duties.** – The Authority shall expend the net proceeds of the tax levied under this part for the purposes provided in this part. The Authority shall promote travel and tourism in the district and make tourism-related expenditures in the district.

**SECTION 5.3.(c) Reports.** – The Authority shall report quarterly and at the close of the fiscal year to the Harnett County Board of Commissioners on its receipts and expenditures for the preceding quarter and for the year in such detail as the board may require.

## **PART VI. SAMPSON OCCUPANCY TAX**

**SECTION 6.1.(a)** Section 1 of S.L. 2007-63 is amended by adding a new subsection to read:

**"SECTION 1.(a1) Authorization of Additional Tax.** – In addition to the tax authorized by subsection (a) of this section, the Board of Commissioners of Sampson County may levy an additional room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of accommodations taxable under subsection (a) of this section. The levy, collection, administration, and repeal of the tax authorized by this subsection shall be in accordance with the provisions of this section. Sampson County may not levy a tax under this subsection unless it also levies the tax authorized under subsection (a) of this section."

**SECTION 6.1.(b)** Section 2(a) of S.L. 2007-63 reads as rewritten:

**"SECTION 2. Tourism Development Authority.** – (a) Appointment and Membership. – When the Board of Commissioners adopts a resolution levying a room occupancy tax under Section 1(a) of this act, it shall also adopt a resolution creating the Sampson County Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members shall be individuals who are affiliated with businesses that collect the tax in the county, and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the county. The Board of Commissioners shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

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

## **PART VII. YADKIN OCCUPANCY TAX**

**SECTION 7.1.(a)** Section 2 of S.L. 2007-340 reads as rewritten:

**"SECTION 2. Yadkin County District Y Created.** – Yadkin County District Y is created as a taxing district. Its jurisdiction consists of that part of Yadkin County that is located outside of ~~incorporated areas within the county.~~ the Town of Jonesville and the Town of Yadkinville. Yadkin County District Y is a body politic and corporate and has the power to carry out the provisions of this act. The Yadkin County Board of Commissioners shall serve ex officio as the governing body of the district, and the officers of the county shall serve as the officers of the governing body of the district. A simple majority of the governing body constitutes a quorum, and approval by a majority of those present is sufficient to determine any matter before the governing body, if a quorum is present."

**SECTION 7.1.(b)** The governing body of Yadkin County District Y and the Yadkin County Board of Commissioners shall adopt any resolutions or modify any adopted resolutions, as needed, to carry out the provisions of this act.

## **PART VIII. ROWAN OCCUPANCY TAX**

**SECTION 8.1.** Part II of S.L. 2009-428 is repealed.

**SECTION 8.2.** Sections 1 and 1.1 of Chapter 379 of the 1987 Session Laws, as amended by Chapter 882 of the 1991 Session Laws and by Part VIII of S.L. 2001-439, read as rewritten:

"Section 1. Occupancy tax. (a) Authorization and scope. – The Rowan County Board of Commissioners may levy a room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, inn, or similar place within the county that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. ~~This tax~~

~~does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations.~~

(a1) Authorization of Additional Tax. – In addition to the tax authorized by subsection (a) of this section, the Rowan County Board of Commissioners may levy an additional room occupancy tax of up to three percent (3%) of the gross receipts derived from the rental of accommodations taxable under subsection (a) of this section. The levy, collection, administration, and repeal of the tax authorized by this subsection shall be in accordance with the provisions of this section. Rowan County may not levy a tax under this subsection unless it also levies the tax authorized under subsection (a) of this section.

(b) Repealed.

(c) Administration. – A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 153A-155. The penalties provided in G.S. 153A-155 apply to a tax levied under this section.

(d) Repealed.

~~(e) Distribution and use of tax revenue. – Rowan County shall apply the net proceeds of the occupancy tax to the purposes provided in this subsection. The county shall, on a monthly shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Rowan County Tourism Development Authority. The Authority shall spend funds remitted to it under this subsection only to promote travel, tourism, and conventions in Rowan County and to sponsor tourist oriented events and activities in Rowan County. The Authority may not spend any of the funds for construction, improvement, or maintenance of real property or for any other capital project. The Authority shall report at the close of the fiscal year to the board of commissioners on its receipts and expenditures for the year in such detail as the board may require.~~

As used in this subsection, 'net proceeds' means gross proceeds less the cost to the county of administering and collecting the tax, as determined by the finance officer. use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in Rowan County and shall use the remainder for tourism-related expenditures.

The following definitions apply in this subsection:

(1) Net proceeds. – Gross proceeds less the cost to the county of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross receipts collected each year.

(2) Promote travel and tourism. – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.

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

(f) Repealed.

(g) Repealed.

~~"Section 1.1. Establishment, Appointment, and Duties of Rowan County Tourism Authority. (a) Appointment and Membership. – When the Rowan County Board of Commissioners adopts a resolution levying a room occupancy tax under this act, it shall also The board of commissioners shall adopt a resolution establishing and creating the Rowan County Tourism Development Authority, which shall be a public authority under the Local~~

Government Budget and Fiscal Control Act and shall be composed of the following 11 ~~members appointed by the board of commissioners;~~members:

- (1) A county commissioner or his or her designee.
- (2) A member of the Salisbury City Council or his or her designee.
- (3) ~~Two~~Four owners, operators, or representatives of hotels, motels, or other taxable tourist accommodations. Two shall be appointed by the Rowan County Board of Commissioners and two shall be appointed by the Salisbury City Council.
- (4) Two individuals to represent all bona fide Rowan County sites and attractions, to be selected from those sites and attractions. One individual shall be appointed by the Rowan County Board of Commissioners and one individual shall be appointed by the Salisbury City Council.
- (5) One individual to represent the Rowan County Chamber of Commerce, either the chair of the board or the chair's ~~designee.~~designee, assigned for appointment by the Rowan County Board of Commissioners.
- (6) ~~Four~~Two individuals who have an interest in tourism development and do not own or operate hotels, motels, or other taxable tourist accommodations. One individual shall be appointed by the Rowan County Board of Commissioners and one individual shall be appointed by the Salisbury City Council.

~~The board of commissioners shall appoint all members of the Tourism Development Authority, except for the City of Salisbury appointee, who shall be appointed directly by the Salisbury City Council from its council members.~~ The term of office of each member of the Authority shall be two years. Members may serve no more than two consecutive terms. All members of the Authority shall serve without compensation.

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

(b) Duties. – The Authority shall expend the net proceeds of the tax levied under this act for the purposes provided in this act. The Authority shall promote travel, tourism, and conventions in the county, sponsor tourist-related events and activities in the county, and finance tourist-related capital projects in the county. In addition to any other powers and duties of the Authority otherwise conferred by law, the Authority may contract with any person, firm, or agency to advise and assist it in the promotion of travel and tourism and to carry out the purposes identified in Section 1 of this act. The Authority may accept contributions from any source to be used for the purposes stated in Section 1 of this act.

(c) Reports. – The Authority shall report quarterly and at the close of the fiscal year to the Rowan County Board of Commissioners on its receipts and expenditures for the preceding quarter and for the year in such detail as the board may require."

## **PART IX. ADMINISTRATIVE PROVISIONS**

**SECTION 9.1.(a)** G.S. 160A-215(g) reads as rewritten:

"(g) Applicability. – Subsection (c) of this section applies to all cities that levy an occupancy tax. To the extent subsection (c) conflicts with any provision of a local act, subsection (c) supersedes that provision. The remainder of this section applies only to Beech Mountain District W, to the Cities of Belmont, Conover, Eden, Elizabeth City, Gastonia, Goldsboro, Greensboro, Hickory, High Point, Jacksonville, Kings Mountain, Lenoir, Lexington, Lincolnton, Lowell, Lumberton, Monroe, Mount Airy, Mount Holly, Reidsville, Roanoke Rapids, Salisbury, Sanford, Shelby, Statesville, Washington, and Wilmington, to the Towns of Ahoskie, Beech Mountain, Benson, Bermuda Run, Blowing Rock, Boiling Springs, Boone, Burgaw, Carolina Beach, Carrboro, Cooleemee, Cramerton, Dallas, Dobson, Elkin,



Fontana Dam, Franklin, Grover, Hillsborough, Jonesville, Kenly, Kure Beach, Leland, McAdenville, Mocksville, Mooresville, Murfreesboro, North Topsail Beach, Pembroke, Pilot Mountain, Ranlo, Robbinsville, Selma, Smithfield, St. Pauls, Swansboro, Troutman, Tryon, West Jefferson, Wilkesboro, Wrightsville Beach, Yadkinville, ~~and~~ Yanceyville, ~~and~~ to the municipalities in Avery and Brunswick ~~Counties~~. Counties, and to Saluda District D."

**SECTION 9.1.(b)** G.S. 153A-155(g) reads as rewritten:

"(g) Applicability. – Subsection (c) of this section applies to all counties and county districts that levy an occupancy tax. To the extent subsection (c) conflicts with any provision of a local act, subsection (c) supersedes that provision. The remainder of this section applies only to Alleghany, Anson, Brunswick, Buncombe, Burke, Cabarrus, Camden, Carteret, Caswell, Chatham, Cherokee, Chowan, Clay, Craven, Cumberland, Currituck, Dare, Davie, Duplin, Durham, Edgecombe, Forsyth, Franklin, Graham, Granville, Halifax, Haywood, Henderson, Jackson, Madison, Martin, McDowell, Montgomery, Moore, Nash, New Hanover, Northampton, Pasquotank, Pender, Perquimans, Person, Randolph, Richmond, Rockingham, Rowan, Rutherford, Sampson, Scotland, Stanly, Swain, Transylvania, Tyrrell, Vance, Washington, Wayne, and Wilson Counties, to Harnett County District H, ~~to~~ New Hanover County District U, ~~to~~ Surry County District S, ~~to~~ Watauga County District U, ~~to~~ Wilkes County District K, ~~to~~ Yadkin County District Y, and ~~to~~ the Township of Averagesboro in Harnett County and the Ocracoke Township Taxing District."

#### **PART X. EFFECTIVE DATE**

**SECTION 10.1.** Except as otherwise provided, this act is effective when it becomes law.

In the General Assembly read three times and ratified this the 3<sup>rd</sup> day of August, 2017.

s/ Bill Rabon  
Presiding Officer of the Senate

s/ Tim Moore  
Speaker of the House of Representatives