

GENERAL ASSEMBLY OF NORTH CAROLINA



Session 2009

Legislative Fiscal Note

BILL NUMBER: House Bill 854 (First Edition)

SHORT TITLE: Forsyth County Occupancy Tax Modifications.

SPONSOR(S): Representative McGee

FISCAL IMPACT				
	Yes ()	No (X)	No Estimate Available ()	
	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u> <u>FY 2013-14</u>
REVENUES				
EXPENDITURES	*No Fiscal Impact Expected*			
POSITIONS (cumulative):				
PRINCIPAL DEPARTMENT(S) & PROGRAM(S) AFFECTED:	Forsyth County Tourism Development Authority			
EFFECTIVE DATE:	Effective when bill becomes law			

BILL SUMMARY:

House Bill 854:

- applies the uniform statutory administration provisions to the administration of the Forsyth Occupancy tax.
- repeals the provision providing that the Forsyth County Tourism Development Authority may not use more than 10% of the fund distributed to it for administrative expenses.
- reduces the membership of the Tourism Development Authority, created by the Board of County Commissioners, from 13 to 9 members.
- authorizes ex officio members of the Tourism Development Authority (a county commissioner and a member of the Winston-Salem Board of Alderman) to serve more than two terms on the Authority.

Source: adapted from bill analysis done by the Committee Counsel of House Local Government I on 04/17/2009

ASSUMPTIONS AND METHODOLOGY:

House Bill 854 makes structural modifications to the existing occupancy tax in Forsyth County. It does not alter the amount of occupancy tax that will be collected. Although the bill reduces membership of the Tourism Development Authority from 13 to 9 members, these positions are voluntary. Therefore, no fiscal impact is expected.

SOURCES OF DATA: Forsyth County Tourism Development Authority

TECHNICAL CONSIDERATIONS: None

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