## GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2011

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## HOUSE DRH30190-MC-135 (03/16)

Short Title:	Modify Mecklenburg County Local Taxes.	(Local)
Sponsors:	Representative Earle.	
Referred to:		

## A BILL TO BE ENTITLED 1 2 AN ACT TO MODIFY CERTAIN MECKLENBURG COUNTY LOCAL TAXES. 3 The General Assembly of North Carolina enacts: 4 SECTION 1. Section 9(a) of Part IV of Chapter 908 of the 1983 Session Laws, as 5 amended by Chapters 821 and 922 of the 1989 Session Laws and Section 2 of S.L. 2001-402, is 6 amended by adding the following new sub-subdivisions to read: "Sec. 9. (a) Distribution and Use of Proceeds. - The local administrative authority, acting 7 8 on its own behalf or as agent for each taxing entity, shall distribute the proceeds of the taxes 9 levied in this Part as provided in this subsection. The distribution shall be made by the 20th day of each month following the month in which the tax is collected. 10 11 12 (3) Distribution to Other Municipalities. -After deducting the amounts provided above, the local administrative 13 a. 14 authority shall determine the amount of the remaining occupancy tax net proceeds that were collected from taxable establishments located 15 in each municipality, other than the City of Charlotte. The local 16 17 administrative authority shall then distribute to each municipality, 18 other than the City of Charlotte, an amount equal to one hundred twenty percent (120%) of the amount of the remaining occupancy tax 19 20 net proceeds collected in that municipality. These funds may be expended only for acquiring, constructing, financing, maintaining, 21 operating, marketing, and promoting convention centers, civic 22 centers, performing arts centers, coliseums, auditoriums, and 23 24 museums, for off-street parking for use in conjunction with these 25 facilities, and for tourism and tourism-related programs and activities including art and cultural programs, events, and festivals. 26 27 The Towns of Cornelius, Davidson, and Huntersville shall distribute <u>b.</u> at least twenty-eight percent (28%) of the portion of occupancy tax 28 net proceeds received from the local administrative authority to the 29 30 Lake Norman Convention and Visitors Bureau for the purpose of

 (4) <u>tourism-marketing promotions.</u>
(4) Distribution to Charlotte for Convention and Visitor Promotion and Other Tourism-Related Purposes. –



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	General Assembly of North Carolina		
$\frac{1}{2}$	<u>d.</u>	The Towns of Cornelius, Davidson, and Huntersville at least twenty-five percent (25%) of the portion of	
3		and beverage taxes received from the City of Charlo	tte to the Lake
4 5		Norman Convention and Visitors Bureau for the tourism-marketing promotions.	e purpose of
6	<b>SECTION 2.</b>	This act is effective when it becomes law.	