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 ALLEGHANY COUNTY
 LIZABETH REEVES ROUPE
 REGISTER OF DEEDS

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END PAGE	0287
INSTRUMENT #	01836
EXCISE TAX	(None)

AN ORDINANCE TO ESTABLISH AN
 OCCUPANCY TAX WITHIN ALLEGHANY COUNTY

BE IT ORDAINED that effective December 1, 2011, this ordinance supersedes the ordinance entitled AN ORDINANCE TO ESTABLISH AN OCCUPANCY TAX WITHIN ALLEGHANY COUNTY dated September 7th, 2004, with an effective date of November 1, 2004; thereby rendering that ordinance of no further force and effect.

BE IT FURTHER ORDAINED by the Board of County Commissioners of Alleghany County, North Carolina, that on the effective date of this ordinance that a countywide occupancy tax be established pursuant to the authority granted by the North Carolina General Assembly under HB 96, Session Law 2011-170.

BE IT FURTHER ORDAINED that the following conditions apply upon the effective date of this Ordinance:

Section 1 – Occupancy Tax

The Alleghany County Board of Commissioners resolve that the existing three percent (3%) occupancy tax that has been previously implemented by Alleghany County in accordance with Chapter 162 of the 1991 Session Laws, as amended by S.L. 2004-106 (Senate Bill 1181 – Section 1 (a)) and amended by S.L. 2011-170 (House Bill 96, Part I, Section 1 (a)) remain in effect. This tax shall apply to 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 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 a summer camp for minors, or by a nonprofit charitable, educational, or religious organization.

In accordance with Session Law 2011-170 (House Bill 96, Part I: Alleghany County Occupancy Tax, Section 1 (a1)), the Alleghany County Board of Commissioners resolve to levy an additional room occupancy tax of 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 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 a summer camp for minors, or by a nonprofit charitable, educational, or religious organization.

Section 2 – Administration

Taxes levied by this ordinance shall be levied, administered, collected, and repealed as provided in G.S. 153A-155. The penalties provided in G.S. 153A-155 apply to taxes levied under this ordinance.

Section 3 – Alleghany Tourism Development Authority

The Alleghany County Board of Commissioners shall adopt a separate resolution creating the Alleghany Tourism Development Authority before the effective date of this ordinance. The Alleghany Tourism Development Authority 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 member's 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 County, and at least one-half of the members must be individuals who are currently active in the promotion of travel and tourism in the County. The Alleghany County Board of Commissioners shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to the 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 Alleghany County shall be the ex officio finance officer of the Authority.

- (a) Duties - The Alleghany Tourism Development Authority shall expend the net proceeds of the taxes levied under this ordinance for the purposes described in this ordinance. The Authority shall promote travel, tourism, and conventions in Alleghany County, sponsor tourist related events and activities in Alleghany County, and finance tourist related capital projects in Alleghany County.
- (b) Reports – The Alleghany Tourism Development Authority shall report quarterly and at the close of the fiscal year to the Alleghany County Board of Commissioners on its receipts and expenditures for the preceding quarter and for the year in such detail as the Alleghany Board of Commissioners may require.

Section 4 – Distribution and Use of Tax Revenue

Alleghany County shall, on a quarterly basis, remit one hundred percent (100%) of the net proceeds of the occupancy taxes to the Alleghany Tourism Development Authority. The Alleghany Tourism Development Authority shall use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in Alleghany 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 entity responsible for expending the net proceeds of the tax, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in a county or to attract tourists or business travelers to the county. The term includes tourism-related capital expenditures. In accordance with N.C.G.S 153A-155, the proceeds of room occupancy taxes shall not be used for development or construction of a hotel or another transient lodging facility.

Section 5 – Effective Date

The effective date of this ordinance shall be December 1, 2011.

Adopted this the 3rd day of October, 2011.

ATTEST:

ALLEGHANY COUNTY BOARD OF COMMISSIONERS:

(sig: Karen Evans)
Karen Evans
Clerk to the Board

(sig: Ken Richardson)
Ken Richardson, Chair

(sig: Tom Smith)
Tom Smith, Vice-Chair

(sig: Larry Cox)
Larry Cox, Member

(county seal)

(sig: John Goudreau)
John Goudreau, Member

(sig: Steve Roten)
Steve Roten, Member