

Profile of North Carolina Occupancy Taxes and Their Allocation

Revised and Updated to Reflect 2016 Changes



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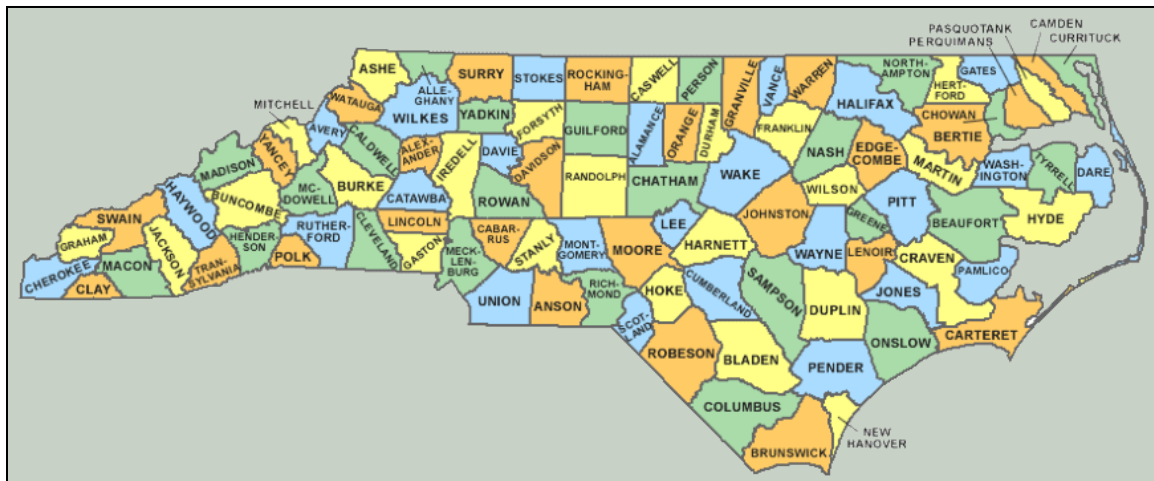


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About Magellan Strategy Group

Located at the intersection of strategic planning, research, and marketing

Magellan Strategy Group in Asheville, NC was founded in 2004 with the vision of providing tourism and hospitality organizations with focus upon profitable opportunities through strategic insight. Since its founding, MSG has worked with a diverse group of “best in class” partners in several categories. MSG doesn’t believe in a one-size-fits-all approach for either clients or partners. Every client has needs that are different and every market has opportunities that are unique, so MSG works only with partners that make sense for the client. MSG’s mantra is *“Create a dissatisfaction with the status quo.”* It’s at the heart of everything we do—developing solutions that generate meaningful results by identifying real benefits customers want and organizations can deliver.

Our services include:

- Strategic Planning
- Marketing Research
- Brand Strategy
- Marketing Audits
- Attraction and Destination Master Planning
- Marketing Strategy and Planning

Magellan Strategy Group is a member of the Travel and Tourism Research Association, Southeast Tourism Society, North Carolina Travel Industry Association, and Destination Marketing Association International.

Magellan’s founder and president, Chris Cavanaugh, has over 20 years of experience in the travel and tourism sector. He was the recipient of the 2015 North Carolina Travel Industry Association (NCTIA) Tourism Excellence Award for his work on behalf of the Tar Heel State and the industry, and he was a 2014 winner of the Southeast Tourism Society’s Shining Example Award.

Overview

For more than three decades, beginning in 1983, local occupancy taxes enacted via legislation passed by the North Carolina General Assembly have been a popular and effective means of growing the visitor economy in Tar Heel State communities. These taxes paid by lodging guests on the cost of their rooms have generated billions of dollars in direct tax revenue, and indirectly many billions more in visitor spending, sales taxes, and economic impact. Tourism is a backbone of the economy in many North Carolina communities, employing thousands of people, supporting numerous entrepreneurs, and generating revenue for small and large businesses alike in industries as diverse as banking, construction, and professional services.

The concept of the occupancy tax is relatively straightforward: guests pay a small additional amount as a percentage of their lodging rate, and that tax is then paid by the business owner to local government on a monthly basis. The revenue generated by the tax is usually administered at the local level in North Carolina by a Tourism Development Authority (TDA) consisting of appointed individuals, typically stakeholders in the local tourism economy and elected officials. In some instances, the collection and use of occupancy tax revenue is administered directly by county commissioners or city council members, in the same way that other local tax revenues such as property taxes are administered.

All local occupancy taxes in North Carolina must be enacted by the General Assembly, and every community is governed by its own distinct legislation (although these laws are often quite similar to one another). Unlike sales tax, no occupancy tax revenue is directed to state government in North Carolina—100% remains at the local level. Occupancy taxes are typically applied to any lodging property that also pays sales tax, including hotels, bed and breakfasts, cabins, condominiums, and rental homes for short-term stays (including Airbnb in North Carolina). They are usually not applied to religious conference centers, colleges and universities, campgrounds, and RV parks.

There are a number of important observations to be made about occupancy taxes in the state of North Carolina:

- Since the legislation is unique to each community, no two occupancy taxes are automatically the same. Every community's situation is dependent upon a variety of considerations. These may include the strength of the local tourism sector; the number and types of lodging properties in each community; the concentration of accommodations within municipal boundaries (or the lack of municipalities in some counties); the diversity of the local economy; the number of entities in a county with their own occupancy tax; and competitive destination marketplace considerations. Simply put, every community's needs for developing their own visitor economy are different, which is one reason why every piece of North Carolina occupancy tax legislation is unique.
- In North Carolina, consumers always pay sales tax on the cost of their lodging in addition to occupancy tax. The sales tax generated by accommodations amounts to many millions of additional dollars annually.
- Occupancy tax is different from a prepared meals taxes, which are levied by a few communities in North Carolina and governed by their own legislation.
- In some instances, a lodging guest in North Carolina will pay occupancy taxes collected by two different governmental entities. A county may have an occupancy tax that covers all lodging properties in the entire county, and the municipality where the lodging is located may have their own occupancy tax in addition to that county's tax.
- Only one community in North Carolina has a total occupancy tax which exceeds 6%: Mecklenburg County, which has a separate 2% occupancy tax in addition to a base 6% tax. This additional tax was used to fund development of the NASCAR Hall of Fame in Charlotte.

- While occupancy tax **rates** in North Carolina communities can be compared to those found in destinations in other states, the enabling legislation which allows the collection of these taxes and governs their administration and allocation varies greatly from state to state.
- The North Carolina House of Representatives adopted uniform provisions in 1997 as guidelines for future occupancy tax legislation in order to create standards for such legislation. (A current copy of these guidelines is included in this report.) However, these guidelines did not retroactively affect legislation enacted prior to 1997, and the amount of money allocated for tourism promotion and other tourism-related uses is still dictated by specific legislation.

2016 Update

In 2016, there were no changes passed by the General Assembly which affected local occupancy taxes during its traditional election year “short session.”

A Summary of Occupancy Taxes in North Carolina

Counties and municipalities in North Carolina can both be enabled by the General Assembly to collect occupancy taxes. Of the 100 counties in the state, 81 have a county-wide tax on lodging within their boundaries. Nine other counties have no occupancy tax levied within them at either the county or municipal level, while an additional eight counties have only municipalities that levy a tax. (Two counties are legislatively enabled to collect a tax but do not do so.) There are also 96 municipalities in the state which are legislatively enabled to collect an occupancy tax, typically in addition to a county-wide tax. According to the Local Government Division of the North Carolina Department of Revenue, \$230 million in occupancy taxes were collected statewide at the local level in fiscal year 2015.

Total Counties in North Carolina	100
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Counties without any occupancy tax <i>legislation</i> in place, at either the county or municipal level	9
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Counties <i>enabled</i> to collect occupancy taxes, but which do not currently collect at the county level	2
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Counties without occupancy tax legislation, but with at least one <i>municipality</i> that is legislatively enabled to collect occupancy taxes	8
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Counties legislatively enabled to increase their current tax rate of at least 1% should they choose to do so	7
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Total Municipalities in North Carolina	552
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Municipalities in North Carolina <i>legislatively enabled</i> to collect occupancy taxes	96
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Municipalities enabled to collect occupancy taxes, but which <i>do not currently collect</i>	16
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Municipalities legislatively enabled to increase their current tax rate of at least 1% should they choose to do so	2
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There are now a combined total of 161 counties and municipalities in North Carolina which currently levy an occupancy tax of at least 1%. (This number does not count specially-legislated separate taxing districts within communities, such as Beech Mountain District W or the Wilmington Convention Center District.) As noted, there are a number of counties in North Carolina that have a county occupancy tax but

which also have towns and cities levying an additional room tax. There are also some counties and municipalities legislatively enabled to raise their taxes beyond the current rate, or to begin collecting an occupancy tax. No combination of county and city occupancy taxes exceeds 6% with the exception of Mecklenburg (8%).

There are 22 counties in North Carolina where the county **and** at least one municipality in that county both levy a separate occupancy tax on lodging within an incorporated area. There are also a few counties with occupancy tax legislation that covers only unincorporated areas in the county, where at least one city in that county also has its own unique tax applying to accommodations within the municipality.

The occupancy tax is **never** the only tax revenue generated by visitors in North Carolina. As previously noted, guests in commercial lodging also pay applicable sales taxes on the cost of their rooms. The other businesses that visitors spend money in during their stays—restaurants, shops, attractions--pay millions of dollars in sales taxes. These businesses also pay millions in property taxes that would otherwise not be generated if they did not exist. The revenue impact of visitors upon local and state governments extends far beyond the occupancy tax paid by overnight guests.

Where Does the Money Go?

The **allocation** of occupancy tax revenue is often more of a differentiating factor between communities in North Carolina than the tax rate charged to consumers. That's not to say that rates aren't comparable from city to city (and may be a factor in destination selection, especially for meetings and conventions). But this is usually less important to both governments and visitor economy stakeholders than how the tax revenue is spent at the local level. For example, a 3% occupancy tax in one community that is allocated entirely to destination promotion isn't necessarily comparable to the same 3% tax in another community where 2% goes to destination promotion and 1% goes to destination product development.

This analysis looks only at the legislatively enabled uses of occupancy taxes—the *actual* allocation of occupancy tax in a community may indeed vary from both the spirit and, in some cases, even the letter of the law. But generally speaking, the use of occupancy tax revenue in North Carolina falls into one of five categories:

1. Destination promotion
2. Tourism-related expenditures, which includes uses varying from staging festivals and events to providing some municipal services in beach towns.
3. Funding or debt support for tourism-related capital projects such as convention centers and arenas or visitor attractions.
4. Tourism-related beach nourishment
5. General fund revenue and other non-tourism uses

There are now 145 counties and municipalities actively collecting occupancy tax of at least 1% that dedicate some or all of their tax revenue to destination promotion. There are also 145 counties and municipalities that dedicate some or all of their tax revenue to “tourism-related expenditures.”

Some North Carolina destinations are heavily dependent upon their beaches to attract visitation, so beach nourishment may be a priority for investment of tax revenue to maintain a critical tourism asset. Other communities are more dependent upon business travel and have fewer leisure visitors, so they have invested in convention centers. Likewise, some destinations have chosen to invest their occupancy tax revenue in sports and cultural infrastructure in order to grow their visitor economy. And still others have invested tax revenue in support of a variety of product development initiated by both the public and private sectors.

It should be noted that just because a city or county government unit “receives” some or all of the occupancy tax revenue collected in their jurisdiction does not necessarily mean those dollars go into their general fund. A local government entity (such as a county commission) may be the body that formally determines how the tax revenue is spent, especially where the enabling legislation pre-dates uniform guidelines

enacted in 1997 or where there is no TDA. But in nearly every county and municipality in North Carolina, those dollars must always be spent on destination promotion and/or “tourism-related” expenditures. The unique local legislation dictates how those tax dollars must be expended.

In many cases, such as designated funding for convention centers and cultural and sports facilities, the legislation is highly specific. In others, the language of “tourism-related expenditures” is often sufficiently vague to empower local governments to allocate tax revenue to projects such as a YMCA facility or grants to festivals and events. (Of course, some may argue that funding for convention centers, cultural arts facilities, and sports venues are not “tourism-related” expenditures, either.) The definition of “tourism-related” expenditures may depend upon the specific marketing needs of the destination’s local visitor economy.

Non-Tourism Uses of Occupancy Tax Funding

There are only seven counties in North Carolina which direct some or all of their occupancy tax revenue into the general fund to be expended on ***any unspecified*** “lawful public purpose” as mandated by their legislation: Ashe, Cleveland, Davie, Durham, Hertford, Hyde, and Lee. (Note again that this is different from occupancy tax revenue specifically dedicated to the construction and operation of civic centers, convention facilities, arenas, and other traditional “tourism-related” venues.)

There are also only two municipalities in North Carolina which collect their own occupancy tax and are legislatively enabled to direct money into the general fund for any public purpose—Claremont (Catawba County) and Columbus (Polk County).

In addition to destination promotion, Caldwell County’s legislation also provides for the funding of initiatives to promote “economic and industrial growth in the county.”

The language in Orange County and Chapel Hill’s occupancy tax legislation is also not particularly specific in terms of tourism and is perceived as allowing spending on non-tourism functions:

“The Town Council of the Town of Chapel Hill shall decide on the allocation of the revenues collected from this tax annually during its budgeting process with particular consideration given to providing funding for visitor information services and support for cultural events, and not less than ten percent [10%] of the annual revenues shall be used for those purposes.

“The Orange County Board of Commissioners shall decide on the allocation of the revenues collected from this tax annually during its budgeting process. At least ten percent (10%) of the annual revenues shall be used to provide funding for visitor information services and to support cultural events.

Dare County in the Outer Banks, which sees large increases in its transient population during the summer season, has legislation that specifically dictates a portion of its occupancy tax will go towards “services or programs needed due to the impact of tourism on the county.”

In several incorporated beach communities in Brunswick County—which also have a relatively small number of permanent residents—their occupancy tax legislation allows them to classify “tourism-related expenditures” as including the criminal justice system, fire protection, public facilities and utilities, health facilities, solid waste and sewage treatment control, and repair of waterfront erosion. These communities are Caswell Beach, Holden Beach, Ocean Isle Beach, and Sunset Beach.

Importantly, all of the above instances of non-tourism occupancy tax spending were enabled through legislation passed prior to the adoption of the uniform occupancy tax guidelines in 1997.

NORTH CAROLINA OCCUPANCY TAX STATISTICS

Counties and Municipalities Currently Levying Occupancy Taxes

NC Entities Levying an Occupancy Tax	Occupancy Tax Rate							Total
	1%	2%	3%	4%	5%	6%	Over 6%	
Municipalities	1	7	42	2	8	20	0	80
Counties	2	0	31	4	10	33	*1	81
Total	3	7	73	6	18	53	1	161

**Mecklenburg County levies a total 8% occupancy tax.*

Allocation of Occupancy Tax Net Proceeds*

NC Entities Levying an Occupancy Tax	Occupancy Tax Allocation		
	Tourism Promotion	"Tourism-Related" Expenditures	Non-Tourism Activities
Municipalities	68	78	7
Counties	77	67	10
Total	145	145	17

**Does not include any costs incurred by counties and municipalities for tax collection and administration.*

FY 2015 Total Occupancy Tax Net Collections Top 10 Counties and Municipalities

	Counties*	Municipalities
1)	Mecklenburg \$ 49,117,187	Greensboro \$ 4,824,447
2)	Dare \$ 25,055,537	Wilmington \$ 3,059,010
3)	Wake \$ 21,356,118	Ocean Isle Beach \$ 2,250,984
4)	Durham \$ 11,692,693	Greenville \$ 1,838,338
5)	Currituck \$ 10,884,887	Holden Beach \$ 1,753,185
6)	Buncombe \$ 10,590,065	Hickory \$ 1,616,179
7)	Carteret \$ 6,427,084	Oak Island \$ 1,284,187
8)	Cumberland \$ 5,588,081	Wrightsville Beach \$ 1,144,474
9)	Guilford \$ 5,502,984	Boone \$ 1,143,245
10)	New Hanover \$ 4,955,993	Chapel Hill \$ 1,100,478

Source: Local Government Division, North Carolina Department of Revenue. Fiscal 2015 is the most current year for which data is available.

** Does not include any occupancy tax revenue collected separately by any municipalities within each county listed.*

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Appendix A

GUIDELINES FOR OCCUPANCY TAX LEGISLATION

Since 1983, the General Assembly has authorized many units of local government to levy a room occupancy tax. In several instances, the General Assembly has authorized both a county and a city within that county to impose an occupancy tax. The rate of tax, the use of the tax proceeds, the administration of the tax, and the body with the authority to determine how the tax proceeds will be spent vary considerably.

Over the past several years, there has been a greater effort to make the occupancy taxes uniform. In 1997, the General Assembly enacted uniform municipal and county administrative provisions for occupancy tax legislation – G.S. 153A-155 and G.S. 160A-215. These provisions provide uniformity in the areas of levy, administration, collection, repeal, and penalties.

The North Carolina Travel and Tourism Coalition (NCTTC) has a policy statement for legislation authorizing local occupancy taxes. Many of the principles contained in its statement are similar to the ones established by the House Finance Committee in 1993. Subsequently, the House Finance Committee established the Occupancy Tax Subcommittee, which regularly reviews occupancy tax legislation and looks for the inclusion of the following uniform provisions in the bills it considers:

- ◆ **Rate** – The county tax rate cannot exceed 6% and the city tax rate, when combined with the county rate, cannot exceed 6%.
- ◆ **Use** – At least two-thirds of the proceeds must be used to promote travel and tourism and the remainder must be used for tourism-related expenditures, which may include beach nourishment. However, local governments in coastal counties may allocate up to 50% of occupancy tax proceeds for beach nourishment, so long as all remaining proceeds are used for tourism promotion and provided that the use of occupancy tax proceeds for beach nourishment is limited by either a statutory cap or sunset provision.¹
- ◆ **Definitions** The terms "net proceeds", "promote travel and tourism", "tourism-related expenditures", and "beach nourishment" are defined terms:
 - **Net proceeds** – Gross proceeds less the costs to the city/county of administering and collecting the tax, as determined by the finance officer, not to exceed 3% of the first \$500,000 of gross proceeds collected each year and 1% of the remaining gross receipts collected each year.
 - **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 these activities.
 - **Tourism-related expenditures** – Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, and convention facilities in a city/county by

¹In May 2013, the North Carolina Travel and Tourism Coalition passed a resolution supporting a modification to the Occupancy Tax Guidelines to allow local governments in coastal counties to allocate up to 50% of occupancy tax proceeds for Beach Nourishment, so long as all remaining proceeds are used for tourism promotion and provided that the use of occupancy tax proceeds for Beach Nourishment is limited by either a statutory cap or sunset provision.

attracting tourists or business travelers to the city/county. The term includes tourism-related capital expenditures.

- **Beach Nourishment**² – The placement of sand, from other sand sources, on a beach or dune by mechanical means and other associated activities that are in conformity with the North Carolina Coastal Management Program along the North Carolina shorelines and connecting inlets for the purpose of widening the beach to benefit public recreational use and mitigating damage and erosion from storms to inland property. The term includes expenditures for the following:
 - a. Costs directly associated with qualifying for projects either contracted through the U.S. Army Corps of Engineers or otherwise permitted by all appropriate federal and State agencies;
 - b. The nonfederal share of the cost required to construct these projects;
 - c. The costs associated with providing enhanced public beach access; and
 - d. The costs of associated nonhardening activities such as the planting of vegetation, the building of dunes, and the placement of sand fences.
- ◆ **Administration** – The net revenues must be administered by a local tourism promotion agency, typically referred to as a “Tourism Development Authority,” that has the authority to determine how the tax proceeds will be used, is created by a local ordinance, and at least ½ of the members must be currently active in the promotion of travel and tourism in the taxing district and 1/3 of the members must be affiliated with organizations that collect the tax.³
- ◆ **Costs of Collection** – The taxing authority may retain from the revenues its actual costs of collection, not to exceed 3% of the first \$500,000 collected each year plus 1% of the remainder collected each year.
- ◆ **Conformity with Other Local Occupancy Taxes** – In 2008, the NCTTC formally revised its policy position with regard to occupancy taxes to include a statement that if a city seeks to impose a new occupancy tax or increase its existing tax on lodging facilities in a county that also has an existing occupancy tax, the county occupancy tax must conform to the guidelines in order for the Coalition to support the proposed municipal tax. During the 2009 Regular Session, the House Finance Chairs⁴ considered the revised policy statement of the NCTTC but declined to amend the House Finance Committee's Guidelines for Occupancy Tax accordingly.

Research Division
NC General Assembly
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²During the 2001 Regular Session, the Occupancy Tax Subcommittee of the House Finance Committee considered several bills authorizing the use occupancy tax proceeds for beach nourishment. Although “beach nourishment” was not among the uses contained in the uniform guidelines, the subcommittee nevertheless concluded that beach nourishment was an acceptable expansion of the occupancy tax use provisions. In doing so, the subcommittee drafted this uniform definition of beach nourishment for use in occupancy tax legislation.

³ In March 2005, the House Finance chairs decided to change the percentage of members that must be currently active in the promotion of travel and tourism from ¾ to ½. The House Finance chairs in 2005-06 were: Representatives Alexander, Gibson, Howard, Luebke, McComas, and Wainwright.

⁴ During the 2009-2010 Session, the House Finance chairs were: Representatives Luebke, Wainwright, Weiss, and Gibson.

§ 153A-155. Uniform provisions for room occupancy taxes.

(a) Scope. – This section applies only to counties the General Assembly has authorized to levy room occupancy taxes.

(b) Levy. – A room occupancy tax may be levied only by resolution, after not less than 10 days' public notice and after a public hearing held pursuant thereto. A room occupancy tax shall become effective on the date specified in the resolution levying the tax. That date must be the first day of a calendar month, however, and may not be earlier than the first day of the second month after the date the resolution is adopted.

(c) Collection. – A retailer who is required to remit to the Department of Revenue the State sales tax imposed by G.S. 105-164.4(a)(3) on accommodations is required to remit a room occupancy tax to the taxing county on and after the effective date of the levy of the room occupancy tax. The room occupancy tax applies to the same gross receipts as the State sales tax on accommodations and is calculated in the same manner as that tax. A rental agent or a facilitator, as defined in G.S. 105-164.4(a)(3), has the same responsibility and liability under the room occupancy tax as the rental agent or facilitator has under the State sales tax on accommodations.

If a taxable accommodation is furnished as part of a package, the bundled transaction provisions in G.S. 105-164.4D apply in determining the sales price of the taxable accommodation. If those provisions do not address the type of package offered, the person offering the package may determine an allocated price for each item in the package based on a reasonable allocation of revenue that is supported by the person's business records kept in the ordinary course of business and calculate tax on the allocated price of the taxable accommodation.

A retailer must separately state the room occupancy tax. Room occupancy taxes paid to a retailer are held in trust for and on account of the taxing county.

The taxing county shall design and furnish to all appropriate businesses and persons in the county the necessary forms for filing returns and instructions to ensure the full collection of the tax. A retailer who collects a room occupancy tax may deduct from the amount remitted to the taxing county a discount equal to the discount the State allows the retailer for State sales and use tax.

(d) Administration. – The taxing county shall administer a room occupancy tax it levies. A room occupancy tax is due and payable to the county finance officer in monthly installments on or before the 20th day of the month following the month in which the tax accrues. Every person, firm, corporation, or association liable for the tax shall, on or before the 20th day of each month, prepare and render a return on a form prescribed by the taxing county. The return shall state the total gross receipts derived in the preceding month from rentals upon which the tax is levied. A room occupancy tax return filed with the county finance officer is not a public record and may not be disclosed except in accordance with G.S. 153A-148.1 or G.S. 160A-208.1.

(e) Penalties. – A person, firm, corporation, or association who fails or refuses to file a room occupancy tax return or pay a room occupancy tax as required by law is subject to the civil and criminal penalties set by G.S. 105-236 for failure to pay or file a return for State sales and use taxes. The governing board of the taxing county has the same authority to waive the penalties for a room occupancy tax that the Secretary of Revenue has to waive the penalties for State sales and use taxes.

(f) Repeal or Reduction. – A room occupancy tax levied by a county may be repealed or reduced by a resolution adopted by the governing body of the county. Repeal or reduction of a room occupancy tax shall become effective on the first day of a month and may not become effective until the end of the fiscal year in which the resolution was adopted. Repeal or

reduction of a room occupancy tax does not affect a liability for a tax that was attached before the effective date of the repeal or reduction, nor does it affect a right to a refund of a tax that accrued before the effective date of the repeal or reduction.

(f1) Use. – The proceeds of a room occupancy tax shall not be used for development or construction of a hotel or another transient lodging facility.

(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, 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, and Wilson Counties, 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. (1997-102, s. 3; 1997-255, s. 2; 1997-342, s. 2; 1997-364, s. 3; 1997-410, s. 6; 1998-14, s. 2; 1999-155, s. 2; 1999-205, s. 2; 1999-286, s. 2; 2000-103, s. 5; 2001-162, s. 2; 2001-305, s. 2; 2001-321, s. 3; 2001-381, s. 10; 2001-434, s. 1; 2001-439, s. 18.2; 2001-468, s. 3; 2001-480, s. 14; 2001-484, s. 2; 2002-138, s. 5; 2004-106, s. 2; 2004-120, s. 3; 2004-170, ss. 36(a), 42(a); 2004-199, s. 60(a); 2005-16, s. 2; 2005-46, s. 1.2; 2005-53, s. 2; 2005-197, s. 6; 2005-233, s. 6.1; 2006-120, s. 8.1; 2006-127, s. 2; 2006-128, s. 6; 2006-129, s. 2; 2006-162, s. 20(a); 2006-167, s. 7(e); 2006-264, s. 81(a); 2007-19, s. 3; 2007-63, s. 3; 2007-223, s. 3; 2007-224, s. 5; 2007-265, s. 2; 2007-315, s. 2; 2007-318, s. 2; 2007-337, s. 3; 2007-340, s. 9; 2007-527, ss. 23, 43; 2008-33, s. 2; 2008-134, s. 12(b); 2008-187, s. 31; 2009-112, s. 4; 2009-157, s. 2; 2009-297, s. 3; 2010-31, ss. 31.6(c), (d); 2010-78, s. 10; 2010-123, s. 10.2; 2011-113, s. 4; 2011-115, s. 4; 2011-170, s. 5; 2012-100, s. 1; 2012-144, s. 4; 2012-194, s. 35; 2013-255, s. 3.)

§ 160A-215. Uniform provisions for room occupancy taxes.

(a) Scope. – This section applies only to municipalities the General Assembly has authorized to levy room occupancy taxes. For the purpose of this section, the term "city" means a municipality.

(b) Levy. – A room occupancy tax may be levied only by resolution, after not less than 10 days' public notice and after a public hearing held pursuant thereto. A room occupancy tax shall become effective on the date specified in the resolution levying the tax. That date must be the first day of a calendar month, however, and may not be earlier than the first day of the second month after the date the resolution is adopted.

(c) Collection. – A retailer who is required to remit to the Department of Revenue the State sales tax imposed by G.S. 105-164.4(a)(3) on accommodations is required to remit a room occupancy tax to the taxing city on and after the effective date of the levy of the room occupancy tax. The room occupancy tax applies to the same gross receipts as the State sales tax on accommodations and is calculated in the same manner as that tax. A rental agent or a facilitator, as defined in G.S. 105-164.4(a)(3), has the same responsibility and liability under the room occupancy tax as the rental agent or facilitator has under the State sales tax on accommodations.

If a taxable accommodation is furnished as part of a package, the bundled transaction provisions in G.S. 105-164.4D apply in determining the sales price of the taxable accommodation. If those provisions do not address the type of package offered, the person offering the package may determine an allocated price for each item in the package based on a reasonable allocation of revenue that is supported by the person's business records kept in the ordinary course of business and calculate tax on the allocated price of the taxable accommodation.

A retailer must separately state the room occupancy tax. Room occupancy taxes paid to a retailer are held in trust for and on account of the taxing city.

The taxing city shall design and furnish to all appropriate businesses and persons in the city the necessary forms for filing returns and instructions to ensure the full collection of the tax. An operator of a business who collects a room occupancy tax may deduct from the amount remitted to the taxing city a discount equal to the discount the State allows the retailer for State sales and use tax.

(d) Administration. – The taxing city shall administer a room occupancy tax it levies. A room occupancy tax is due and payable to the city finance officer in monthly installments on or before the 20th day of the month following the month in which the tax accrues. Every person, firm, corporation, or association liable for the tax shall, on or before the 20th day of each month, prepare and render a return on a form prescribed by the taxing city. The return shall state the total gross receipts derived in the preceding month from rentals upon which the tax is levied. A room occupancy tax return filed with the city finance officer is not a public record and may not be disclosed except in accordance with G.S. 153A-148.1 or G.S. 160A-208.1.

(e) Penalties. – A person, firm, corporation, or association who fails or refuses to file a room occupancy tax return or pay a room occupancy tax as required by law is subject to the civil and criminal penalties set by G.S. 105-236 for failure to pay or file a return for State sales and use taxes. The governing board of the taxing city has the same authority to waive the penalties for a room occupancy tax that the Secretary of Revenue has to waive the penalties for State sales and use taxes.

(f) Repeal or Reduction. – A room occupancy tax levied by a city may be repealed or reduced by a resolution adopted by the governing body of the city. Repeal or reduction of a room occupancy tax shall become effective on the first day of a month and may not become effective until the end of the fiscal year in which the resolution was adopted. Repeal or

reduction of a room occupancy tax does not affect a liability for a tax that was attached before the effective date of the repeal or reduction, nor does it affect a right to a refund of a tax that accrued before the effective date of the repeal or reduction.

(f1) Use. – The proceeds of a room occupancy tax shall not be used for development or construction of a hotel or another transient lodging facility.

(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, 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. (1997-361, s. 4; 1997-364, s. 5; 1997-410, s. 3; 1997-447, s. 2; 1998-112, s. 4; 1999-258, s. 3; 1999-302, s. 2; 2000-103, s. 9; 2001-11, s. 2; 2001-365, s. 3; 2001-434, s. 9; 2001-439, s. 18.1; 2002-94, s. 4; 2002-95, s. 3; 2002-138, s. 2; 2002-139, s. 2; 2002-159, s. 62; 2003-281, s. 14; 2004-105, s. 3; 2004-170, ss. 36(b), 42(b); 2004-199, s. 60(b); 2005-16, s. 3; 2005-46, s. 2.3; 2005-49, s. 3; 2005-220, s. 5; 2005-233, s. 6.2; 2005-435, s. 45; 2006-118, s. 4; 2006-120, ss. 8.2, 10.2; 2006-148, s. 3; 2006-162, s. 20(b); 2006-164, s. 3; 2006-167, s. 3; 2006-264, ss. 19, 81(a); 2007-224, s. 6; 2007-317, s. 3; 2007-340, s. 10; 2007-484, s. 43; 2007-527, s. 42; 2008-64, s. 2; 2008-134, s. 12(c); 2009-169, s. 8; 2009-291, s. 2; 2009-428, s. 4; 2009-429, s. 8; 2010-31, s. 31.6(e), (f); 2010-78, s. 11; 2010-123, s. 10.2; 2011-69, s. 2; 2011-170, s. 6; 2012-107, s. 2; 2013-351, s. 1.3.)

Appendix B

North Carolina County/ Municipality	Population (2015 Estimate)	2015 Occupancy Tax Rate	Can Levy Up to ___%	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non- Tourism Activities
Alamance	158,276	3%		<p><i>2/3 to the Tourism Development Authority</i> - Used to further the development of travel, tourism, and conventions through advertising and promotion.</p> <p><i>1/3 to Alamance County</i> - Used for acquiring, constructing, financing (including debt service), maintaining, and operating civic centers, arts centers, libraries, parks, museums, and recreational facilities, and for visitor-related programs and activities including, but not limited to, museums and other art or cultural programs, events, and festivals.</p>	2%	1%	
Alexander	37,325	N/A					
Alleghany	10,837	6%		<p><i>First 3% to the Alleghany County Chamber of Commerce</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</p> <p><i>Remaining 3% to the Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</p>	4%	2%	
Anson	25,759	6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Ashe	27,020	3%		<p><i>1/3 to the Ashe County Chamber of Commerce</i> - Used to promote travel & tourism.</p> <p><i>2/3 to Ashe County</i> - Used for any public purpose.</p>	1%		2%
West Jefferson		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Avery	17,689	–		<i>Tourism Development Authority of the taxing city</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Banner Elk		6%					
Crossnore		0%	6%				
Elk Park		0%	6%				
Grandfather Village		0%	6%				
Linville		0%	6%				
Newland		0%	6%				
Sugar Mountain		6%			4%	2%	

North Carolina County/ Municipality	Population (2015 Estimate)	2015 Occupancy Tax Rate	Can Levy Up to ___%	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non- Tourism Activities
Beaufort	47,651	–					
Washington		6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Bertie	20,199	N/A					
Bladen	34,318	N/A					
Brunswick	122,765	1%		<i>Tourism Development Authority</i> - Used to promote travel & tourism.	1%		
Bald Head Island		6%*		<i>Village Council</i> - Used to promote tourism and for tourism-related expenditures. *County tax does not apply to this municipality.	0% - 6%	0% - 6%	
Caswell Beach		5%		<i>Town Council</i> - First 3% used for criminal justice system, fire protection, health facilities, waste & sewage treatment, control/repair of waterfront erosion, and remaining 2% used only for beach nourishment and protection.		2%	3%
Holden Beach		5%		<i>Town Council</i> - First 3% used for criminal justice system, fire protection, health facilities, waste & sewage treatment, control/repair of waterfront erosion, and remaining 2% used only for beach nourishment and protection.		2%	3%
Leland		3%		<i>Tourism Development Authority</i> - At least 2/3 used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Oak Island		5%		<i>Town Board of Commissioners</i> - First 3% used for tourism-related expenditures; remaining 2% used only for beach nourishment and protection.		5%	
Ocean Isle Beach		5%		<i>City officials</i> - First 3% used for criminal justice system, fire protection, health facilities, waste & sewage treatment, control/repair of waterfront erosion, and remaining 2% used only for beach nourishment and protection.		2%	3%
Shallotte		3%		<i>Tourism Development Authority</i> - At least 1/2 used to promote travel & tourism; remainder used for tourism-related expenditures.	1.5%	1.5%	
Southport		3%	5%	<i>Tourism Development Authority</i> - At least 2/3 used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Sunset Beach		5%		<i>City officials</i> - First 3% used for criminal justice system, fire protection, health facilities, waste & sewage treatment, control/repair of waterfront erosion, and remaining 2% used only for beach nourishment and protection.		2%	3%

North Carolina County/ Municipality	Population (2015 Estimate)	2015 Occupancy Tax Rate	Can Levy Up to ___%	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non- Tourism Activities
Buncombe	253,178	6%		<i>Tourism Development Authority</i> - 3/4 used only to further the development of travel, tourism, and conventions in the county through State, national and international advertising & promotion, and 1/4 remitted to a Tourism Product Development Fund to provide financial assistance for major tourism projects in order to significantly increase patronage of lodging facilities in Buncombe County.	4.5%	1.5%	
Burke	88,842	6%		<i>Tourism Development Authority</i> - Of the first 3%, at least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures. Remaining 3% of the tax is distributed to a Morganton account (45%), a Burke County account (30%), and a Valdese account (25%), and used in the same way as the first 3%.	4%	2%	
Cabarrus	196,762	6%		<i>County Tourism Authority</i> - Used to develop or promote tourism, tourist-related support services and facilities, tourist-related events, tourist-related activities, or tourist attractions.	0% - 6%	0% - 6%	
Caldwell	81,287	3%		<i>Caldwell County Chamber of Commerce</i> - After 15% of funds for admin, 1/2 used to promote travel & tourism and sponsor tourist-oriented events/activities, and 1/2 used to promote industrial and economic growth.	1.5%		1.5%
Lenoir		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Camden	10,309	6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Carteret	68,879	6%		50% to the <i>Carteret County Tourism Development Authority</i> to promote travel and tourism; 50% to <i>Carteret County</i> for beach nourishment.	3%	3%	
Caswell	22,941	0%	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Yanceyville		0%	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Catawba	155,056	–					
Claremont		4%		<i>City of Claremont</i> - Proceeds deposited in the general fund.			
Conover		6%		<i>City of Conover</i> -R emits its tax to the Hickory-Conover TDA.	2%	4%	
Hickory		6%		<i>Hickory-Conover Tourism Development Authority</i> - May use 2/3 of the funds 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; remainder must be used to promote travel & tourism.	2%	4%	4%

North Carolina County/ Municipality	Population (2015 Estimate)	2015 Occupancy Tax Rate	Can Levy Up to ___%	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non- Tourism Activities
Chatham	70,928	3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Cherokee	27,178	4%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2.66%	1.33%	
Chowan	14,394	5%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
Clay	10,703	3%		<i>Clay County Commissioners</i> (until net proceeds exceed \$150,000, then a TDA will be formed)- At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	3%		
Cleveland	96,879	3%	3%	<i>County Commissioners</i> - Used for any public purpose.	2%	1%	3%
Boiling Springs		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Grover		0%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Kings Mountain		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Shelby		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Columbus	56,694	3%		<i>Columbus County Tourism Board</i> -Used to promote travel & tourism and for tourism-related expenditures.	0% - 3%	0% - 3%	
Craven	103,451	6%		<i>First 3% to the Tourism Development Authority</i> - Used for: 1) Direct advertising costs for visitor promotions, conventions, or tourism; 2) Marketing and promotions expenses; 3) Operating expenses for the Visitor Information Center; 4) Salaries, benefits, and expenses for Visitor Information Center personnel; and 5) Other expenses that aid and encourage visitor promotions, conventions, or tourism. (35% of net proceeds in excess of \$100,000 of the first 3% collected is remitted to the Room Tax Trust Fund.) <i>Remaining 3% to the Room Tax Trust Fund</i> - Used to construct, maintain, operate, or market a convention or meeting facility in New Bern and a tourist center in Havelock.	2% - 6%	0% - 4%	

North Carolina County/ Municipality	Population (2015 Estimate)	2015 Occupancy Tax Rate	Can Levy Up to ___%	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non- Tourism Activities
Cumberland	323,838	6%		<p><i>Of the first 3%:</i></p> <p><i>1) 1/2 to Cumberland County</i> - Used for the benefit of the Cumberland County Auditorium Commission to help finance major repairs, renovation, rehabilitation, or other capital improvements to its existing facilities and any new additions. May also be utilized by the Commission for financing construction of new convention-oriented or multipurpose facilities.</p> <p><i>2) Remaining 1/2</i> - Used specifically for advertising the auditorium and promoting travel & tourism.</p> <p><i>Remaining 3% to the Tourism Development Authority</i> - 1/2 used to promote travel & tourism and for tourism-related expenditures, and 1/2 distributed to the Arts Council of Fayetteville/Cumberland County for arts festivals and other arts events that will draw tourists or other business travelers to the area.</p>	3%	3%	
Currituck	25,263	6%		<p><i>Tourism Development Authority (County Commissioners)</i> - First 3% used only for tourism-related expenditures including beach nourishment. Of the remaining 3%, at least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</p>	2%	4%	
Dare	35,663	6%		<p><i>Of the first 3%</i> - Used only for tourist-related purposes, including construction and maintenance of public facilities and buildings, garbage, refuse, solid waste collection and disposal, police protection and emergency services:</p> <p><i>1) 2/3 to the six towns</i> (Duck, Southern Shores, Kitty Hawk, Kill Devil Hills, Nags Head, Manteo)- distributed in proportion to the amount of ad valorem tax levied by each town for the preceding fiscal year.</p> <p><i>2) 1/3 to Dare County</i> - in FY 2016, Dare County has earmarked their share of this 3% occupancy tax as follows- 25% for garbage, refuse, and solid waste collection and disposal; 25% for police protection; and 50% for emergency services.</p> <p><i>Additional 1% to the Dare County Tourism Board</i> - 3/4 must be used for the cost of administration and to promote tourism, and 1/4 used for services and programs needed due to the impact of tourism on the county.</p> <p><i>Remaining 2% to Dare County</i> - Used for beach nourishment.</p>	0.75%	1.25%	4%
Davidson Lexington	164,622	– 6%		<p><i>Lexington Tourism Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</p>	2%	1%	

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Thomasville		6%		<i>Thomasville Tourism Commission</i> - If the rate is 3%, then at least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures. If the rate exceeds 3%, then the proceeds- equivalent of a 3% tax- shall be used as stated above and the excess proceeds shall be used only to construct or maintain a visitors' center.	2%	4%	
Davie	41,753	3%	3%	<i>County officials</i> - At least 1/2 must be deposited in a special account and used to promote travel & tourism and finance capital projects related to tourism (any tax proceeds in the special account not appropriated after 3 years are remitted to the general fund of Davie County and may be used for any lawful purpose); remainder used for any lawful purpose.	0% - 1.5%	0% - 1.5%	1.5%
Bermuda Run		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Cooleemee		0%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Mocksville		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Duplin	59,159	6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Durham	300,952	6%		<i>First 3% distributed to Durham County (57.5%) and to the City of Durham (42.5%)</i> - May be used for any public purpose. <i>Remaining 3% to the Convention and Visitors Bureau</i> - First 2% used to promote travel, tourism, & conventions. Of the remaining 1%, first \$1.4 million to the City of Durham to finance debt service associated with the construction of the Performing Arts Theater; after 32 years the first \$1.4 million shall be used by the Bureau to promote travel & tourism. Next \$500,000 to Durham County for improvements to the Museum of Life and Science, which may include the financing of debt service. Any additional net proceeds will be used to promote travel, tourism, and conventions in Durham County.	2%	1%	3%
Edgecombe	54,150	6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	

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Forsyth	369,019	6%		<p><i>Of the first 3%:</i></p> <p>1) 5% divided among the municipalities other than Winston-Salem on a pro rata basis - Used only for economic development and cultural & recreational purposes.</p> <p>2) Remainder to the Tourism Development Authority - Used to further the development of travel, tourism, and conventions.</p> <p><i>Of the remaining 3%:</i></p> <p>1) 5% divided among the municipalities other than Winston-Salem on a pro rata basis - Used only for economic development and cultural & recreational purposes.</p> <p>2) 1/3 of the remaining proceeds to the Tourism Development Authority - Used to further the development of travel, tourism, and conventions.</p> <p>3) 10% of the remaining proceeds divided among municipalities other than Winston-Salem, in which taxable establishments are located, in proportion to the amount of tax proceeds collected in each municipality - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</p> <p>4) Remainder divided between Winston-Salem and Forsyth County on a pro rata basis - Used only for economic development and cultural & recreational purposes.</p>	3.92%	2.08%	
Franklin	63,710	6%		<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i></p>	4%	2%	

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Gaston	213,442	3%		<i>Board of Commissioners</i> - Used for economic development to promote travel & tourism, including administrative expenses of the county's Travel and Tourism Office.	3%		
Belmont		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Cramerton		0%	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Dallas		3%		Tourism Development Authority- At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Gastonia		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Lowell		0%	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
McAdenville		0%	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Mount Holly		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Ranlo		0%	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Gates	11,431	N/A					
Graham	8,616	3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Fontana Dam		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Lake Santeetlah		3%		Town Council- At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Robbinsville		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Granville	58,674	6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Greene	21,134	N/A					

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Guilford	517,600	3%		<i>70% to the Greensboro/Guilford County Tourism Development Authority - 4/5 used to promote travel & tourism activities/programs, and up to \$170,000 of the remaining 1/5 may be used for tourist-related events including grant programs; remainder used for tourism, conventions, and capital improvements.</i>	2.45%	0.55%	
Greensboro		3%		<i>30% to the City of High Point - 85% used to promote travel & tourism activities/programs, and 15% used for specific tourist-related events.</i> <i>1) 1/5 to Greensboro/Guilford County Tourism Development Authority - Used for activities and programs promoting and encouraging travel & tourism.</i> <i>2) 4/5 to the City of Greensboro - Used to finance the renovation and expansion of the Greensboro War Memorial Coliseum arena, the renovation and expansion of the remainder of the Greensboro War Memorial Complex and acquisition of property in the vicinity, and for the maintenance of the complex.</i>	0.6%	2.4%	
High Point		3%		<i>City of High Point - Used for furniture market promotion and visitor assistance. (Furniture market promotion and visitor assistance is defined as: activities and expenditures to promote the International Home Furnishings Market in the city and to assist visitors who attend it. The term may include advertising and other promotional activities, transportation and parking, housing facilitation, buyer registration, and administration of these activities.)</i>	0% - 3%	0% - 3%	
Halifax	52,456	5%		<i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i>	3.33%	1.66%	
Roanoke Rapids		1%		<i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i>	0.66%	0.33%	
Harnett <i>(The tax is levied by Harnett County Board of Commissioners, but only within Averagesboro Township)</i>	128,140	6%		<i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
Haywood	59,868	4%		<i>Tourism Development Authority - Of the first 3%, at least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures. The remaining 1% is segregated into five separate accounts (Canton area, Clyde area, Lake Junaluska area, Maggie Valley area, and Waynesville area) based on the ZIP code of accommodations yielding the tax proceed, and at least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures in each of the collection areas.</i>	2.66%	1.33%	

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Henderson	112,655	5%	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
Hertford	24,184	3%		<i>County Commissioners</i> - Used for any lawful purpose.			3%
Ahoskie		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Murfreesboro		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Hoke	52,671	N/A					
Hyde	5,526	3%		<i>County Commissioners</i> - Used for any public purpose. (The county shall spend 90% of the proceeds collected on the mainland only for the direct benefit of the mainland. The county shall spend 90% of the proceeds collected on Ocracoke only for the direct benefit of the island.)			3%
Ocracoke		0%	2%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Iredell	169,866	0%	3%	<i>County Board of Commissioners</i> - Allocated to a special fund and used only for operation and maintenance of a civic center, for payment of interest or retiring principal on debt related to a civic center or for promotion of travel and tourism.			
Mooreville		4%		<i>Travel and Tourism Authority</i> - At least 3/4 used to promote travel & tourism; remainder used for tourism-related expenditures.	3%	1%	
Statesville		5%		<i>First 3% to the City of Statesville</i> - Used for construction, operation, and maintenance of a civic center, for payment of interest or retiring principal on debt related to a civic center, or for promotion of travel & tourism. <i>Of the remaining 2%:</i> 1) 1/2 to <i>Tourism Development Authority</i> - Used to promote travel & tourism. 2) 1/2 to the <i>City of Statesville</i> - Used for operation and maintenance of a civic center and for payment of interest or retiring principal on debt related to a civic center.	1% - 4%	1% - 4%	
Troutman		3%		<i>Tourism Development Authority</i> - At least 2/3 used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Jackson	41,265	4%		<i>Tourism Development Authority</i> - At least 2/3 used to promote travel & tourism; remainder used for tourism-related expenditures.	3%	1%	

North Carolina County/ Municipality	Population (2015 Estimate)	2015 Occupancy Tax Rate	Can Levy Up to ___%	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non- Tourism Activities
Johnston	185,660	3%		<i>Johnston County Tourism Authority</i> - Revenue is remitted to listed organizations in towns from which tax is collected. The revenue shall be used for: 1) direct advertising costs for visitor promotions, conventions, or tourism; 2) marketing & promotions expenses; 3) operating expenses for tourist-oriented events; 4) administrative expenses; 5) tourist-related capital projects; 6) other expenses that aid and encourage visitor promotions, conventions, or tourism; and 7) any additional administrative costs incurred by the county.	0% - 3%	0% - 3%	
Benson		2%		<i>Johnston County Tourism Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourist-related expenditures.	1.33%	0.66%	
Kenly		2%		<i>Johnston County Tourism Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourist-related expenditures.	1.33%	0.66%	
Selma		2%		<i>Johnston County Tourism Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourist-related expenditures.	1.33%	0.66%	
Smithfield		2%		<i>Johnston County Tourism Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourist-related expenditures.	1.33%	0.66%	
Jones	10,013	N/A					
Lee	59,660	3%		<i>Lee County</i> - Proceeds held in a capital reserve fund until a sufficient amount has accumulated to construct a Community Resource Center; proceeds shall then be used to construct and maintain the Center. Any excess over the amount needed for maintenance of the Center may be used by for any lawful purpose.			3%
Lenoir	58,106	3%		<i>Tourism Development Authority</i> - Used only to further the development of travel, tourism, and conventions through advertising and promotion, to sponsor tourist-oriented events/activities, and to finance tourist-related capital projects.	0% - 3%	0% - 3%	
Kinston		3%		<i>Tourism Development Authority</i> - Used only to further the development of travel, tourism, and conventions through advertising and promotion, to sponsor tourist-oriented events/activities, and to finance tourist-related capital projects.	0% - 3%	0% - 3%	
Lincoln	81,035	3%		<i>Lincoln County</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Lincolnton		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	

North Carolina County/ Municipality	Population (2015 Estimate)	2015 Occupancy Tax Rate	Can Levy Up to ___%	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non- Tourism Activities
Macon Franklin	34,201	3% 3%		<i>Travel and Tourism Authority</i> - Used only to promote travel & tourism. <i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3% 2%	1%	
Madison	21,139	5%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
Martin	23,357	6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
McDowell	44,989	5%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
Mecklenburg (See appendix for full occupancy tax allocation.)	1,034,070	8% (Two separate occupancy taxes, 6% and 2%)		<i>First 3% to the City of Charlotte</i> - Used for convention center facilities. <i>Remaining 3% to be distributed to Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville</i> - Used for visitor promotion and tourism-related expenditures. <i>Additional 2% to the City of Charlotte</i> - Used only for the acquisition, construction, repair, maintenance, and financing of a NASCAR Hall of Fame Museum facility and an ancillary and adjacent NASCAR/convention center ballroom facility.	0% - 3%	5% - 8%	
Mitchell	15,246	3%		<i>Chamber of Commerce</i> - Used to promote travel & tourism, sponsor tourist-oriented events/activities, and to finance tourist-related capital projects.	0% - 3%	0% - 3%	
Montgomery	27,548	3%	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Moore	94,352	5%	6%*	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures. * Currently pending approval of Board of County Commissioners	4%	2%	
Nash	93,919	5%		<i>First 3% to the Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures. <i>Remaining 2% to the City of Rocky Mount</i> - Used for tourism-related expenditures specifically approved in advance by the TDA.	2%	3%	

North Carolina County/ Municipality	Population (2015 Estimate)	2015 Occupancy Tax Rate	Can Levy Up to ___%	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non- Tourism Activities
New Hanover <i>(except Convention Center District)</i> New Hanover County District U <i>(New Hanover County levies an additional occupancy tax in District U- a special taxing district containing the unincorporated areas of the county.)</i> Wilmington Wilmington Convention Center District Carolina Beach, Kure Beach, and Wrightsville Beach <i>(The county collects and administers the occupancy tax on behalf of the towns listed above.)</i>	220,358	3% 3% 3% 6% 3% (in each town)		<i>3/5 to New Hanover County - Used for beach nourishment.</i> <i>2/5 to the Cape Fear Coast Convention and Visitors Bureau (set up as a TDA) - Used to promote travel & tourism.</i> <i>New Hanover County District U - Used for beach nourishment.</i> <i>City of Wilmington Convention center account - Used by the City of Wilmington for the construction, financing, operation, promotion, and maintenance of a public convention center.</i> <i>City of Wilmington Convention center account - Used by the City of Wilmington for the construction, financing, operation, promotion, and maintenance of a public convention center.</i> <i>Cape Fear Coast Convention and Visitors Bureau (set up as a TDA) - In each individual beach community, at least 1/2 must be used to promote travel & tourism; remainder used for tourism-related expenditures that are designed to increase the use of lodging facilities, meeting facilities or convention facilities or to attract tourists or business travelers to the area and includes tourism-related expenditures as approved by the TDA Board of Directors.</i>	1.2% 1.5%	1.8% 3% 3% 6% 1.5%	
Northampton	20,426	6%		<i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i>	4%	2%	

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Onslow	186,311	3%		<i>Onslow County</i> - Proceeds deposited in the general fund and are used to further the development of travel, tourism, and conventions.	0% - 3%	0% - 3%	
Jacksonville		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used for tourism-related expenditures; remainder used to promote travel & tourism.	1%	2%	
North Topsail Beach		3%		<i>North Topsail Beach</i> - Used for beach nourishment.		3%	
Swansboro		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Orange	141,354	3%	3%	<i>Board of Commissioners</i> - The Board decides on the allocation of revenues annually during its budgeting process. At least 10% is used to provide funding for visitor information services and to support cultural events.	0% - 2.7%	0.3% - 3%	0% - 2.7%
Carrboro		0%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	0% - 2.7%	0.3% - 3%	0% - 2.7%
Chapel Hill		3%		<i>Town Council</i> - The Town Council decides on the allocation of revenues annually during its budgeting process. At least 10% is used to provide funding for visitor information services and to support cultural events.			
Hillsborough		0%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Pamlico	12,781	–		<i>Board of Commissioners</i> - At least 1/4 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	0.75%	2.25%	
Oriental		3%					
Pasquotank	39,829	6%	6%	<i>Elizabeth City</i> - Pasquotank County Tourism Development Authority- Of the first 3%, 1/2 is used to promote travel & tourism, 1/4 is used for tourism-related expenditures recommended by the City of Elizabeth City Council, and 1/4 is used for tourism-related expenditures recommended by the Pasquotank County Board of Commissioners. Of the remaining 3%, at least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.5%	2.5%	
Elizabeth City <i>(The City of Elizabeth City Council may levy a room occupancy tax at a rate that does not exceed 6% when combined with the Pasquotank County occupancy tax rate.)</i>		0%					

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Pender	57,611	3%		<i>Proceeds from accommodations in Surf City to Surf City</i> - Used for beach nourishment.	0% - 3%	0% - 3%	
Burgaw		3%		<i>Proceeds from accommodations in Topsail Beach to Topsail Beach</i> - Used for beach nourishment.			
Surf City		3%		<i>Remaining proceeds from accommodations in Pender County to Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.			
Topsail Beach		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
				<i>Surf City</i> - Used only for tourism-related expenditures- includes criminal justice system, fire protection, public facilities and utilities, health facilities, solid waste & sewage treatment, and the control/repair of water front erosion.		3%	
				<i>Topsail Beach</i> - Used only for tourism-related expenditures- includes criminal justice system, fire protection, public facilities and utilities, health facilities, solid waste & sewage treatment, and the control/repair of water front erosion.		3%	
Perquimans	13,440	6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	6%	
Person	39,259	5%	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
Pitt	175,842	6%		<i>Convention and Visitors Authority</i> - Of the first 3%, at least 2/3 must be used to promote travel & tourism in Pitt County and the City of Greenville; remainder used for tourism-related expenditures. The remaining 3% is used to reimburse Pitt County and the City of Greenville for any funds they have advanced to purchase property for a convention center. After full reimbursement of the city and county, the money shall be used to finance, construct, maintain, operate, or market a convention center.	2%	4%	
Polk	20,366	3%		<i>Polk County</i> - Used only to promote travel & tourism.	3%		
Columbus		3%		<i>Town Council</i> - 1/2 is used to promote travel & tourism, and 1/2 is used for any public purpose.	1.5%		1.5%
Tryon		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Randolph	142,799	5%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	

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Richmond	45,437	6%		<i>Tourism Development Authority</i> - 1/2 is used to promote travel & tourism, and 1/2 is used for tourism-related expenditures in the City of Rockingham that are mutually agreed upon by the county TDA and the Rockingham City Council.	3%	3%	
Robeson	134,197	–	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Lumberton		6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Pembroke		3%		<i>City officials</i> - Used for sponsoring tourist-oriented events, encouraging tourism through advertising and promotion, establishing a visitors' center, and other expenditures that directly enhance tourism; also includes the following type of expenditures- criminal justice system, fire protection, public facilities and utilities, health facilities, and solid waste & sewage treatment.	0% - 2%	0% - 2%	
Rowland		2%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
St. Pauls		6%					
Rockingham	91,758	3%	4%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Eden		2%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	1.33%	0.66%	
Reidsville		2%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	1.33%	0.66%	
Rowan	139,142	3%		<i>Tourism Development Authority</i> - Used to promote travel, tourism, & conventions and to sponsor tourist-oriented events/activities.	0% - 3%	0% - 3%	
Salisbury		3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Rutherford	66,390	5%	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
Sampson	63,724	3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Scotland	35,509	6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	

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Stanly	60,714	6%		<p><i>5/6 of proceeds from accommodations in the City of Albemarle to the City of Albemarle - 2/5 of that is then remitted to the Stanly County Tourism Development Authority for promoting travel & tourism, and 3/5 is used for tourism-related expenditures.</i></p> <p><i>Proceeds from accommodations in each municipality (other than Albemarle) to that municipality - Each municipality remits to the Stanly County Tourism Development Authority each year the greater of \$1.00 per capita of the municipality's population or 1/2 of the amount remitted to the municipality for promoting travel & tourism; remainder used for tourism-related expenditures in the county.</i></p> <p><i>The greater of \$25,000 a year or 1/2 of the remaining proceeds of the occupancy tax to the Tourism Development Authority - Used to promote travel & tourism.</i></p> <p><i>Remaining proceeds to Stanly County - Used for tourism-related expenditures.</i></p>	Approx. 3%	Approx. 3%	
Stokes	46,351	N/A					
Surry <i>(Surry County only levies an occupancy tax in District S - a special taxing district containing the unincorporated areas of the county.)</i>	72,743	6%		<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i></p>	4%	2%	
Dobson		6%		<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i></p>	4%	2%	
Elkin		6%		<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i></p>	4%	2%	
Mount Airy		6%		<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i></p>	4%	2%	
Pilot Mountain		6%		<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i></p>	4%	2%	
Swain	14,434	4%		<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i></p>	2.66%	1.33%	
Transylvania	33,211	5%	6%	<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i></p>	3.33%	1.66%	
Tyrrell	4,070	6%		<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i></p>	4%	2%	
Union Monroe	222,742	– 5%		<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i></p>	3.33%	1.66%	

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Vance	44,568	6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Wake (See appendix for full tax occupancy allocation.)	1,024,198	6%		<i>Of the first \$3,815,000:</i> 1) 45.25% to the City of Raleigh - First \$680,000 used for tourism-related expenditures; remaining proceeds used for the Raleigh Civic Center Complex or similar facilities, and the construction of sports, cultural, and arts facilities. 2) 5% of the remaining proceeds to the Town of Cary - Used for public relations and promotional activities and for visitor-related programs and activities. 3) 34.75% of the remaining proceeds to Wake County - Used only for the Raleigh Civic Center Complex or similar facilities or for construction of sports, cultural, and arts facilities. 4) 15% of the remaining proceeds to the Greater Raleigh Convention and Visitor Bureau - Used to promote travel, tourism, and conventions. <i>Proceeds in excess of \$3,815,000 distributed to the City of Raleigh, Town of Cary, Raleigh Regional Convention and Visitor Bureau, and Wake County</i> - Used for the purposes noted above and capital projects.	Approx. 2%	Approx. 4%	
Warren	20,155	N/A					
Washington	12,385	6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	

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Watauga <i>(Watauga County only levies an occupancy tax in Watauga County District U - a special taxing district containing the unincorporated areas of the county.)</i>	52,906	6%		<i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
Beech Mountain <i>(Only up to 3% if District W is levying an occupancy tax)</i>		6%		<i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
Beech Mountain District W <i>(In addition to the current town occupancy tax; a special taxing district containing that part of the Town of Beech Mountain located in Watauga County.)</i>		0%	3%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i>			
Blowing Rock		6%		<i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
Boone		6%		<i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
Seven Devils		6%		<i>Tourism Development Authority - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.</i>	4%	2%	

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Wayne Goldsboro (Currently, the remainder of the occupancy tax proceeds is being used in accordance with option 2.)	124,132	1% 5%		<i>Tourism Development Authority</i> - All funds used to promote travel and tourism. <i>No more than 1/5 to the Tourism Council</i> - Used to develop tourism, support services, and tourist-related events, and for any other appropriate activities to provide tourism-related facilities and attractions. <i>Remainder to the citizens' advisory committee</i> - Used for a study of the feasibility of the construction of a civic center. <i>1) If civic center feasible, remainder to the City of Goldsboro</i> - Used for improving, leasing, constructing, financing, operating, or acquiring facilities and properties as needed to provide for a civic center facility. <i>2) If civic center not feasible at present, up to 1/2 to the Tourism Council</i> - Used to develop tourism, support services, and tourist-related events, and for any other appropriate activities to provide tourism-related facilities and attractions. <i>Remainder to the City of Goldsboro</i> - Invested in a special interest bearing fund and held for improving, leasing, constructing, financing, operating, or acquiring facilities and properties, either by the city or in conjunction with other governmental, educational, or nonprofit entities. <i>3) If civic center not feasible, remainder to the Tourism Council</i> - Used to develop tourism, support services, and tourist-related events, and for any other appropriate activities to provide tourism-related facilities and attractions.	1% 0% - 3%	2% - 5%	

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Wilkes Wilkesboro	68,502	– 3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Wilson	81,714	3%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Yadkin <i>(Yadkin County only levies an occupancy tax in District Y- a special taxing district containing the unincorporated areas of the county.)</i> Jonesville Yadkinville	37,585	6% 6% 6%		<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures. <i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures. <i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4% 4% 4%	2% 2% 2%	
Yancey	17,587	3%		<i>Chamber of Commerce (through its Tourism and Travel Development Committee)</i> - Used only for: 1) Direct advertising for visitor promotions, conventions, travel, and tourism, including outdoor advertising, print media, broadcast media, and brochures; 2) Marketing and promotions expenses, including test market programs, consultant fees, entertainment, housing expenses, travel expenses, and registration fees; and 3) Other expenses that aid and encourage visitor promotions, conventions, travel, and tourism.	3%		

NOTES:		APPENDIX:
<p>(%) - A percentage inside closed parentheses indicates an entity's legally enabled occupancy tax rate above what is currently collected</p> <p>County and municipality population data are 2014 estimates from the United States Census Bureau.</p> <p><i>Promote travel and tourism</i> is defined as: 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 these activities.</p>	<p>Mecklenburg County</p> <p>Full occupancy tax allocation</p>	<p><i>First 3% to the City of Charlotte</i> - Used for convention center facilities, applied in accordance with the following priorities (in order):</p> <p>1) To provide for when due payments for the current fiscal year with respect to any financing for new convention center facilities or for the expansion of existing convention center facilities, which may include off-street parking for use in conjunction with the facilities.</p> <p>2) To pay costs incurred in an amount equal to the sum of \$1,500,000 plus the total current fiscal year distributions to the Mecklenburg towns in each fiscal year for marketing and promoting new or expanded convention center facilities and for activities and programs aiding and encouraging convention and visitor promotion.</p> <p>3) To pay other costs of acquiring, constructing, maintaining, operating, marketing, and promoting new or expanded convention center facilities and of activities and programs aiding and encouraging convention and visitor promotion.</p> <p>Of the remaining 3%:</p> <p>1) 120% of the remaining proceeds collected in each municipality other than Charlotte to the respective municipality; Used for acquiring, constructing, financing, maintaining, operating, marketing, and promoting convention centers, civic centers, performing arts centers, coliseums, auditoriums, and museums, for off-street parking for use in conjunction with these facilities, and for tourism and tourism-related programs and activities including art and cultural programs, events, and festivals.</p>
<p><u>Tourism-related expenditures</u> are defined as : Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, and convention facilities in a county by attracting tourists or business travelers to the city/county. The term includes tourism-related capital expenditures.</p> <p><u>Beach Nourishment</u> is defined as: The placement of sand, from other sand sources, on a beach or dune by mechanical means and other associated activities that are in conformity with the North Carolina Coastal Management Program along the North Carolina shorelines and connecting inlets for the purpose of widening the beach to benefit public recreational use and mitigating damage and erosion from storms to inland property. The term includes expenditures for the following:</p>	<p>Mecklenburg County</p> <p>Full occupancy tax allocation</p> <p><i>continued</i></p>	<p>2) At least 50% of the first \$1,000,000 in each fiscal year, at least 35% of the second \$1,000,000 in each fiscal year, and at least 25% of the amount in excess of \$2,000,000 in each fiscal year shall be transferred to the City of Charlotte. Distributed to each Mecklenburg town--an amount equal to the greater of (i) 1/2 of the county prepared food and beverage tax net proceeds that were collected in that town during the preceding fiscal year, and (ii) an amount agreed to by interlocal agreement between the Mecklenburg town and the City of Charlotte. Used for acquiring, constructing, financing, maintaining, operating, marketing, and promoting convention centers, civic centers, performing arts centers, coliseums, auditoriums, and museums, for off-street parking for use in conjunction with these facilities, and for tourism and tourism-related programs and activities including art and cultural programs, events, and festivals. (The Towns of Cornelius, Davidson, and Huntersville are required to distribute to the Lake Norman CVB 28% of their occupancy tax.)</p> <p>3) Remainder distributed between Charlotte and Mecklenburg County- Used for acquiring, constructing, financing, maintaining, operating, marketing, and promoting convention centers, civic centers, performing arts centers, coliseums, auditoriums, museums, for off-street parking for use in conjunction with these facilities, and for tourism and tourism-related programs and activities including art and cultural programs, events, and festivals.</p> <p>Additional 2% to the City of Charlotte- Used only for the acquisition, construction, repair, maintenance, and financing of a NASCAR Hall of Fame Museum facility and an ancillary and adjacent NASCAR/convention</p>

North Carolina County and Municipal Occupancy Tax

<p>a. Costs directly associated with qualifying for projects either contracted through the U.S. Army Corps of Engineers or otherwise permitted by all appropriate federal and State agencies;</p> <p>b. The nonfederal share of the cost required to construct these projects;</p> <p>c. The costs associated with providing enhanced public beach access; and</p> <p>d. The costs of associated nonhardening activities such as the planting of vegetation, the building of dunes, and the placement of sand fences.</p>	<p>Wake County Full occupancy tax allocation</p>	<p>Of the first \$3,815,000: (Before making the following distributions, the Board of Commissioners may, in its discretion, deduct from the proceeds of the tax the sum of \$100,000 in each fiscal year and remit the sum to Wake Technical Community College. The college must use funds remitted to it only to support its ongoing program of training individuals in hotel and motel management and in food service.)</p> <p>1) 45.25% to the City of Raleigh- First \$680,000 used to fund the acquisition, construction, financing, debt servicing, maintenance, or operation of convention centers, civic centers, performing arts centers, coliseums, auditoriums, and museums, to provide off-street parking facilities for use in conjunction with such facilities, and to fund visitor-related programs and activities. Remaining proceeds are used for the acquisition, construction, renovation, financing, debt service, maintenance, and operation of expansions and additions to the Raleigh Civic Center Complex or similar facilities, and the construction of sports, cultural, and arts facilities.</p> <p>2) 5% of the remaining proceeds to the Town of Cary- Used for public relations and promotional activities and for visitor-related programs and activities, including cultural programs, events, festivals, and other visitor-related programs.</p> <p>3) 34.75% of the remaining proceeds to Wake County- Used only for the Raleigh Civic Center Complex or similar facilities or for construction of sports, cultural, and arts facilities.</p> <p>4) 15% of the remaining proceeds to the Greater Raleigh Convention and Visitor Bureau- Used to promote travel, tourism, and conventions.</p>
	<p>Wake County Full occupancy tax allocation <i>continued</i></p>	<p>Proceeds in excess of \$3,815,000 but less than \$4,000,001: 1) 95% to the City of Raleigh- Used for the purposes noted above. 2) 5% to the Town of Cary- Used for the purposes noted above.</p> <p>Proceeds above \$4,000,000 and up to \$4,500,000: 1) 25% to the Raleigh Regional Convention and Visitor Bureau- (Does not specify how the Bureau will use the funds.) 2) 5% to the Town of Cary- At least 1/2 used for capital projects; remainder used for the purposes noted above. 3) 47.5% to the City of Raleigh- Used for the purposes noted above. 4) 22.5% to Wake County- Used for any use related to any of the purposes for which any local government is authorized to expend tax proceeds.</p> <p>Proceeds above \$4,500,000: 1) 25% to the Raleigh Regional Convention and Visitor Bureau- (Does not specify how the Bureau will use the funds.) 2) 5% to the Town of Cary- At least 1/2 used for capital projects, remainder used for the purposes noted above. 3) 35% to the City of Raleigh- Used for any lawful purpose mentioned in any of the above. 4) 35% to Wake County- Used for any lawful purpose mentioned in any of the above.</p>

Appendix C

Data compiled from reports furnished by counties and municipalities
to the Local Government Division, North Carolina Department of Revenue

OCCUPANCY TAX COLLECTIONS FISCAL YEAR 2014-2015

		County collections						Municipal collections				
Counties	Rate	Total net collections	Amount to county	Amount to municipality	Amount to Tourism Dev. Auth./Other	Municipalities	Rate	Total net collections	Amount to municipality	Amount to county	Amount to other municipal	Amount to Tourism Dev. Auth./Other
		(\$)	(\$)	(\$)	(\$)			(\$)	(\$)	(\$)	(\$)	(\$)
ALAMANCE COUNTY	3%	876,600	430,227		446,373							
ALLEGHANY COUNTY	6%	57,635			57,635							
ANSON COUNTY	6%	30,608			30,608							
ASHE COUNTY	3%	211,805	6,354		205,451	TOWN OF WEST JEFFERSON	3%	40,509				40,509
AVERY COUNTY						TOWN OF BANNER ELK	6%	145,638	145,638			
						TOWN OF SUGAR MOUNTAIN	6%	248,075	82,692			165,383
BEAUFORT COUNTY						TOWN OF WASHINGTON	6%	247,187	7,416			239,771
BRUNSWICK COUNTY	1%	1,209,422	23,528	12,782	1,173,112	CITY OF SOUTHPORT	3%	80,131				80,131
						TOWN OF CASWELL BEACH	6%	290,214	243,091	47,123		
						TOWN OF HOLDEN BEACH	6%	1,753,185	1,465,105	288,080		
						TOWN OF LELAND	3%	141,354				141,354
						TOWN OF OAK ISLAND	5%	1,284,187	513,584			770,603
						TOWN OF OCEAN ISLE BEACH	6%	2,250,984	1,875,825	375,159		
						TOWN OF SHALLOTTE	3%	65,865	33,273			32,592
						TOWN OF SUNSET BEACH	5%	923,560	923,560			
						VILLAGE OF BALD HEAD ISLAND	6% a	1,061,251	1,061,251			
BUNCOMBE COUNTY	4%	10,590,065	158,851		10,431,214							
BURKE COUNTY	6%	374,590	11,435		363,155							
CABARRUS COUNTY	6%	4,865,216	486,522		4,378,694							
CALDWELL COUNTY	3%	121,857			121,857	CITY OF LENOIR	3%	88,990				88,990
CAMDEN COUNTY	6%	23,917			23,917							
CARTERET COUNTY	6%	6,427,084	72,271		6,354,813							
CATAWBA COUNTY						CITY OF CLAREMONT	4%	2,830				2,830
						CITY OF HICKORY	6% *	1,616,179				1,616,179
CHATHAM COUNTY	3%	86,018	86,018									
CHEROKEE COUNTY	4%	269,350	6,475		262,875							
CHOWAN COUNTY	5%	127,792	3,834		123,958							

CLAY COUNTY	3%	16,018	2,403	13,615						
CLEVELAND COUNTY	3%	463,985	285,102	178,883		CITY OF KINGS MOUNTAIN	3% *	106,403	3,192	103,211
						CITY OF SHELBY	3%	161,325		161,325
						TOWN OF BOILING SPRINGS	3%	17,558		17,558
						TOWN OF GROVER	3%	3,565	107	3,458
COLUMBUS COUNTY	3%	79,913	79,913							
CRAVEN COUNTY	6%	1,480,269	1,365,620	97,000	17,649					
CUMBERLAND COUNTY	6%	5,588,081	5,588,081							
CURRITUCK COUNTY	6%	10,884,887	10,884,887							
DARE COUNTY	6%	25,055,537	4,060,102	8,498,824	12,496,611					
DAVIDSON COUNTY						CITY OF LEXINGTON	6%	304,418	9,132	295,286
						CITY OF THOMASVILLE	6% *	125,548	5,845	119,703
DAVIE COUNTY	3%	225,066	114,050	111,016		TOWN OF BERMUDA RUN	3%	69,808	69,808	
						TOWN OF MOCKSVILLE	3%	41,208	41,208	
DUPLIN COUNTY	6%	257,162	257,162							
DURHAM COUNTY	6%	11,692,693	3,014,169	3,954,121	4,724,403					
EDGECOMBE COUNTY	6%	94,475	94,475							
FORSYTH COUNTY	6%	4,870,493	819,339	1,059,048	2,992,106					
FRANKLIN COUNTY	6%	52,703	52,703							
GASTON COUNTY	3%	1,366,768	643,589		723,179	CITY OF BELMONT	3%	85,065	85,065	
						CITY OF GASTONIA	3%	567,496		567,496
						CITY OF MOUNT HOLLY	3%	81,136		81,136
GRAHAM COUNTY	3%	190,618	190,618			TOWN OF FONTANA DAM	3%	70,762		70,762
						TOWN OF ROBBINSVILLE	3%	27,569		27,569
GRANVILLE COUNTY	6%	188,142	99,420		88,722					
GUILFORD COUNTY	3%	5,502,984	55,030	1,634,386	3,813,568	CITY OF GREENSBORO	3%	4,824,447	3,868,549	955,898
						CITY OF HIGH POINT	3% *	362,423		362,423
						TOWN OF KERNERSVILLE	3%	113,742		113,742
HALIFAX COUNTY	5%	793,819	23,814	770,005		CITY OF ROANOKE RAPIDS	1%	135,805	4,085	131,720
HARNETT COUNTY						CITY OF DUNN	6%	437,753		437,753

HAYWOOD COUNTY	4%	1,083,221	20,832	1,062,389					
HENDERSON COUNTY	5%	1,564,862		1,564,862					
HERTFORD COUNTY	3%	47,410	47,410		TOWN OF AHOSKIE	3%	45,117		45,117
HYDE COUNTY	3%	463,960	46,396	417,564					
IREDELL COUNTY					CITY OF STATESVILLE	5%	915,685	736,592	179,093
					TOWN OF MOORESVILLE	4%	999,255	19,992	979,263
JACKSON COUNTY	4%	840,969		840,969					
JOHNSTON COUNTY	3%	700,788	35,039	665,749	TOWN OF BENSON	2% *	8,656	170	8,486
					TOWN OF KENLY	2% *	25,586		25,586
					TOWN OF SELMA	2%	97,480	2,924	94,556
					TOWN OF SMITHFIELD	2%	207,012	6,534	200,478
LEE COUNTY	3%	203,237		203,237					
LENOIR COUNTY	3%	197,979	9,899	188,080	CITY OF KINSTON	3%	198,092	9,905	188,187
LINCOLN COUNTY					CITY OF LINCOLNTON	3%	109,122		109,122
MACON COUNTY	3%	695,393	55,631	639,762	TOWN OF FRANKLIN	3%	108,194	3,246	104,948
MADISON COUNTY	5%	235,141	7,054	228,087					
MARTIN COUNTY	6%	266,613	6,463	260,150					
MCDOWELL COUNTY	5%	391,620	17,529	374,091					
MECKLENBURG COUNTY	8%				TOWN OF CORNELIUS	3%	270,462		270,462
See detail next two lines					TOWN OF MATTHEWS	8%	504,123		504,123
Occupancy Tax	6%	36,958,331	1,714,689	11,933,279					
NASCAR Tax	2%	12,158,856		12,158,856					
MITCHELL COUNTY	3%	55,281		55,281					
MONTGOMERY COUNTY	3%	32,576		32,576					
MOORE COUNTY	3%	1,400,139	24,001	1,376,138					
NASH COUNTY	5%	1,349,341	23,261	530,432					
NEW HANOVER COUNTY	3% b	4,955,993	2,732,145	2,223,848	CITY OF WILMINGTON	3%	3,059,010		3,059,010
					TOWN OF CAROLINA BEACH	3%	873,485		873,485
					TOWN OF KURE BEACH	3%	394,061		394,061
					TOWN OF WRIGHTSVILLE BEACH	3%	1,144,474		1,144,474
NORTHAMPTON COUNTY	6%	58,643	1,759	56,884					

ONslow COUNTY	3%	1,740,989	1,740,989		CITY OF JACKSONVILLE	3%	840,118		840,118		
					TOWN OF NORTH TOPSAIL BEACH	3%	913,520	913,520			
					TOWN OF SWANSBORO	3%	61,941	1,858	60,083		
ORANGE COUNTY	3%	1,357,706		1,357,706	TOWN OF CARRBORO	3%	160,381	4,811	155,570		
					TOWN OF CHAPEL HILL	3% *	1,100,478	878,048	222,430		
					TOWN OF HILLSBOROUGH	3%	72,718	2,182	70,536		
PAMLICO COUNTY					TOWN OF ORIENTAL	3%	21,780	21,780			
PASQUOTANK COUNTY	6%	552,763		552,763							
PENDER COUNTY	3%	7,347		7,347	TOWN OF BURGAW	3%	8,511		8,511		
					TOWN OF SURF CITY	3% *	540,667	540,667			
					TOWN OF TOPSAIL BEACH	3%	442,800	442,800			
PERQUIMANS COUNTY	6%	5,046	5,046								
PERSON COUNTY	6%	221,528	6,595	214,933							
PITT COUNTY	6%	1,838,338	27,575	1,207,175	603,588	CITY OF GREENVILLE	6%	1,838,338	1,207,175	27,575	603,588
POLK COUNTY	3%	117,868	117,868		TOWN OF COLUMBUS	3%	26,153	26,153			
					TOWN OF TRYON	3%	22,774	22,774			
RANDOLPH COUNTY	5%	853,511	25,605	827,906							
RICHMOND COUNTY	3%	335,425		335,425							
ROBESON COUNTY					CITY OF LUMBERTON	6%	1,049,138	20,492		1,028,646	
					TOWN OF PEMBROKE	3%	27,192			27,192	
					TOWN OF ROWLAND	2%	9,650	9,650			
					TOWN OF ST PAULS	6%	41,355			41,355	
ROCKINGHAM COUNTY	3%	200,258	6,008	194,250	CITY OF EDEN	2%	135,971	135,971			
					CITY OF REIDSVILLE	2%	51,036	51,036			
ROWAN COUNTY	3%	372,198	3,764	368,434	CITY OF SALISBURY	3%	358,086			358,086	
RUTHERFORD COUNTY	5%	758,210		758,210							
SAMPSON COUNTY	3%	73,665		73,665							
SCOTLAND COUNTY	6%	332,325		332,325							
STANLY COUNTY	6%	263,469	48,072	215,397	CITY OF ALBEMARLE	6%	248,446	207,038	41,408		
					TOWN OF BADIN	6%	4,657	2,693		1,964	
					RICHFIELD	6%	2,832	2,832			

SURRY COUNTY	6%	85,231		85,231	CITY OF MOUNT AIRY	6%	402,608		402,608	
					TOWN OF DOBSON	6%	132,557	44,186	88,371	
					TOWN OF ELKIN	6% *	179,272		179,272	
					TOWN OF PILOT MOUNTAIN	6%	21,763		21,763	
SWAIN COUNTY	4%	656,064	19,682	636,382						
TYRRELL COUNTY	6%	4,771	143	4,628						
UNION COUNTY					CITY OF MONROE	5%	481,231	14,437	466,794	
VANCE COUNTY	6%	335,417	335,417							
WAKE COUNTY	6%	21,356,118	1,352,105	10,605,990	9,398,023					
WASHINGTON COUNTY	6%	104,718		104,718						
WATAUGA COUNTY	6% c	1,129,177	21,292	1,107,885	TOWN OF BEECH MOUNTAIN	6% *	256,932	7,708	249,224	
					TOWN OF BLOWING ROCK	6% *	859,819	299,005	560,814	
					TOWN OF BOONE	6%	1,143,245	400,250	742,995	
					TOWN OF SEVEN DEVILS	6% *	92,797		92,797	
WAYNE COUNTY					CITY OF GOLDSBORO	5%	608,514	608,514		
WILKES COUNTY					TOWN OF WILKESBORO	3%	127,394	3,822	123,572	
WILSON COUNTY	3%	515,957		515,957						
YADKIN COUNTY	6% c	27,017		27,017	TOWN OF JONESVILLE	6%	306,005	9,180	296,825	
					TOWN OF YADKINVILLE	6%	31,153		31,153	
YANCEY COUNTY	3%	42,220		42,220						
TOTAL		\$ 191,023,261	\$ 30,362,300	\$ 52,940,198	\$ 107,720,763		\$ 39,357,816	\$ 17,052,185	\$ 832,017	\$ 21,473,614

NOTES

Data compiled from reports furnished by counties and municipalities to the Local Government Division, North Carolina Department of Revenue

* Indicates municipalities located in multiple counties.

a The Village of Bald Head Island is exempt from the 1% Brunswick County tax

b New Hanover Occupancy Tax is 3% countywide, with an additional 3% in unincorporated areas.

c Watauga County and Yadkin County Occupancy Taxes only apply in unincorporated areas.