GENERAL ASSEMBLY OF NORTH CAROLINA 1987 SESSION

CHAPTER 118 HOUSE BILL 469

AN ACT TO AUTHORIZE CLAY, GRAHAM, JACKSON, AND MACON COUNTIES TO CREATE TRAVEL AND TOURISM AUTHORITIES AND TO REMIT THE COUNTY OCCUPANCY TAX PROCEEDS TO THE AUTHORITIES TO PROMOTE TRAVEL AND TOURISM.

The General Assembly of North Carolina enacts:

Section 1. The board of commissioners of a county that levies an occupancy tax under Chapter 969 of the 1985 Session Laws (Regular Session 1986) may adopt a resolution creating a county Travel and Tourism Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority including the members' qualifications and terms of office, and for the filling of vacancies on the Authority. The board of commissioners shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority. The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The finance officer for the taxing county shall be the ex officio finance officer of the Authority. The Authority shall promote travel and tourism in the taxing county. The Authority shall report quarterly and at the close of the fiscal year to the board of commissioners on its receipts and expenditures for the preceding quarter and for the year in such detail as the board may require.

- **Sec. 2.** The board of commissioners of a county that creates a county Travel and Tourism Authority may, on a quarterly basis, remit the revenue in the county Travel and Tourism Fund to the Authority. The Authority may spend the funds remitted to it under this section only to promote travel and tourism in the county. The Authority may use no more than fifteen percent (15%) of the funds remitted to it under this section for administrative expenses.
- **Sec. 3.** This act applies only to the following counties: Clay, Graham, Jackson, and Macon.
 - **Sec. 4.** This act is effective upon ratification.

In the General Assembly read three times and ratified this the 1st day of May, 1987.