

County of Brunswick

Office of the County Commissioners



RESOLUTION AUTHORIZING LEVY OF ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX IN BRUNSWICK COUNTY

WHEREAS, Brunswick County has an exquisitely unique location, having been given lush acreage, healthy forests, and inspiring beaches, and

WHEREAS, the industry of tourism is like any other industry, whose recognition and development are dependent upon public exposure and knowledge of availability of resources, and

WHEREAS, the County of Brunswick has not received its proportionate share of public attention, being located between two more developed tourist markets, and

WHEREAS, the Brunswick County Commissioners wish to culture an atmosphere conducive to prospective travelers who seek areas where the focus is on families, friends and the healthy enjoyment of the wonders of the world about us.

NOW, THEREFORE, the Brunswick County Commissioners do resolve and enact as follows:

1. There is hereby levied in the County of Brunswick, pursuant to Session Law 1997-364 of the North Carolina General Assembly, a room occupancy tax of one percent (1%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the County that is subject to sales tax imposed by the State of North Carolina under North Carolina General Statute §105-164.4(a)(3) and from the rental of private residences and cottages within the county that are exempt from the sales tax imposed under North Carolina General Statute §105-164.4(a)(3) solely because they are rented for less than fifteen (15) days. The County of Brunswick shall remit on a monthly basis the net proceeds of the said tax to the Brunswick Tourism Development Authority. No more than three percent (3%) of the gross proceeds shall be used by the County for administration and collection of the tax, said costs to be determined by the Brunswick County Director of Fiscal Operations, the balance of the proceeds shall then be determined to be the net proceeds of the tax.
2. This tax does not apply to accommodations furnished by non-profit charitable, educational, or religious organizations when furnished in furtherance of their non-profit purpose.
3. This tax does not apply to accommodations subject to any municipal room occupancy tax at the rate of six percent (6%).
4. This tax is in addition to any State or Local sales tax.

5. This tax shall be levied, administered, collected, and repealed as provided in North Carolina General Statute §153A-155, and all penalties as so provided therein shall apply to the tax levied in accordance with this resolution.
6. There is hereby created a Brunswick County Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. This Authority shall have ten (10) members to be appointed by the Brunswick County Commissioners as follows:
 - a) One member nominated and appointed by the Commissioner from each of the Commissioner-electoral districts designated as Districts Three, Four, and Five, respectively, to be selected by the Commissioners, to serve at the pleasure of the Commissioners for an initial three-year term. Said member must be currently involved in the promotion of travel and tourism.
 - b) One member nominated and appointed by the Commissioner from each of the Commissioner-electoral districts designated as Districts One and Two, respectively, to be selected by the Commissioners, to serve at the pleasure of the Commissioners for an initial two-year term. Said member must be currently involved in the promotion of travel and tourism.
 - c) Five members nominated jointly by the Southport-Oak Island Chamber of Commerce and the South Brunswick Islands Chamber of Commerce and appointed by the Commissioners, to serve at the pleasure of the Commissioners, three of whom shall be designated by the said Chambers of Commerce for an initial three-year term, and two of whom shall be designated by the said Chambers of Commerce for an initial two-year term.
 - d) Faithful attendance at meetings of the Tourism Development Authority is a prerequisite for maintenance of membership on the Authority. Being absent from three (3) consecutive meetings or absence from four (4) meetings in a year, without a reasonable excuse, shall result in an automatic and immediate loss of office. Leave of absence for good cause can be granted by the Board of Commissioners, for a period not to exceed three (3) months. In either case, until the vacant position has been filled or the member returns from leave of absence, during the interim period the Authority shall be deemed to have as its full membership nine (9), rather than ten (10) members, and a quorum shall consist of five (5), rather than six (6) members. Only one leave of absence may be granted at any given time.
 - e) All subsequent appointments must comply with the above requirements, except that each subsequent appointment will be for a three-year term. Vacancies occurring for reasons other than the expiration of terms shall be filled as they occur for the remainder of the unexpired term.
 - f) One member of the above appointments shall be designated by the Commissioners as Chair, to serve at the pleasure of the Commissioners, for an one-year term.
 - g) Members shall serve without compensation. Reasonable travel expenses incident to the business of the Authority may be allowed if approved by the Authority and do not violate the restrictions as set out in i) below.
 - h) The Director of Fiscal Operations of Brunswick County, otherwise designated as the Finance Officer for Brunswick County, will serve as Finance Officer of the Authority.
 - i) The Brunswick Tourism Development Authority shall use the net proceeds of the tax as determined in No. 1 above to promote travel, tourism and conventions in Brunswick County. Its activities shall be limited to advertising or marketing an area or activity, publishing or distributing pamphlets or other materials, conducting market research, or engaging in similar promotional activities that attract tourists or business travelers to the area, including administrative expenses incurred in engaging in the listed activities herein. No more than ten percent (10%) of the funds remitted to the Authority pursuant to this

resolution may be used for the Authority's administrative expenses, including salaries and benefits.

- j) The Authority shall meet monthly and shall adopt rules of procedure to govern its meetings.
 - k) The Authority shall report at least quarterly and at the close of each fiscal year to the Brunswick Commissioners on its receipts and expenditures for the preceding quarter and for the year, respectively, in such detail as the Brunswick Commissioners may require.
7. The said room occupancy tax shall become effective on January 1, 1998.

This Resolution is enacted following ten days public notice and a public hearing held pursuant thereto on the 15th day of September, 1997.

This the 6th day of October, 1997.



Ann B. Simmons

Ann B. Simmons, Chair
Brunswick County Commissioners

Attest:

Joyce C. Johnson
Joyce C. Johnson, Clerk to the Board