

Board of Commissioners

John Gregory Lewis, Chair
Robin V. Comer, Vice-Chair
Elaine O. Crittenton
Jimmy Farrington
Terry Frank
Jonathan Robinson
Bill Smith



County Manager
W. Russell Overman
russello@carteretcountygov.org

Clerk to the Board
Jeanette Deese, NCCCC, MMC
jeanette@carteretcountygov.org

Office: (252) 728-8450
Fax: (252) 728-2092

**RESOLUTION
LEVYING A 6% ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX
IN CARTERET COUNTY**

WHEREAS, the North Carolina General Assembly ratified Session Law 2013-223 "An Act to Modify Carteret County's Authority to Levy an Additional One Percent Room Occupancy and Tourism Development Tax and to Modify the Distribution of the Proceeds of the Tax"; and

WHEREAS, the new law authorizes Carteret County to increase the current 5% room occupancy tax to 6%, with proceeds to be distributed on a 50%-50% basis between the Carteret County Tourism Development Authority to be used to promote travel and tourism and Carteret County for beach nourishment activities on Bogue Banks; and

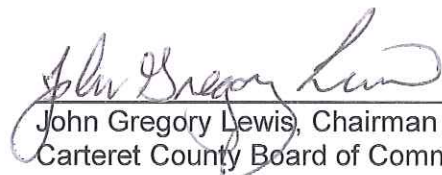
WHEREAS, Carteret County may not accumulate a balance of tax proceeds for beach nourishment in excess of \$30,000,000; and

WHEREAS, a public hearing was conducted by the Carteret County Board of Commissioners on August 19, 2013.

NOW, THEREFORE BE IT RESOLVED, that the Carteret County Board of Commissioners hereby levies a new room occupancy and tourism development tax of 6% of the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by any hotel, motel, inn, tourist camp, condominium, cottage, campground, rental agency, or other similar place within the County that is subject to sales tax imposed by the State under N.C.G.S. 105-164.4 (a)(3). This tax is in addition to any State or local sales tax.


BE IT FURTHER RESOLVED, that this tax shall become effective at 12:00 a.m. on January 1, 2014.

ADOPTED, this the 19th day of August, 2013.



John Gregory Lewis, Chairman
Carteret County Board of Commissioners

ATTEST:



Jeanette Deese, NCCCC, MMC
Clerk to the Board