

RESOLUTION NO. _____

RESOLUTION AMENDING THE OCCUPANCY AND TOURISM DEVELOPMENT TAX

- WHEREAS, pursuant to N.C. Gen. Stat. § 153A-155, the Board of Commissioners has the authority to establish a room occupancy tax; and
- WHEREAS, pursuant to N.C. Sess. Law 2001-162, the General Assembly gave Buncombe County the authority to assess a room occupancy and tourism development tax but exempted certain types of accommodations from paying the tax; and
- WHEREAS, pursuant to N.C. Sess. Law 2013-414, Section 60(b) amended N.C. Sess. Law 2001-162, by rewriting Section 17 and removing the exemptions; and
- WHEREAS, in order to be in compliance with N.C. Sess. Law 2013-414, Buncombe County must amend Resolution No. 10-11-07 and remove the exempted accommodations that are now subject to the occupancy and tourism development tax in accordance with the North Carolina General Statutes; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. That Paragraph 3 of Buncombe County Resolution No. 10-11-07 is deleted in its entirety.
2. That any provisions of Resolution No. 10-11-07 in conflict with N.C. Sess. Law 2013-414 and N.C. Gen. Stat. 153A-155 are hereby void and the State law shall prevail.
3. That this resolution shall be effective upon its adoption.

This the 5th day of November, 2013.

ATTEST

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE

Kathy Hughes, Clerk

By: _____
David Gantt, Chairman

APPROVED AS TO FORM

County Attorney