

RESOLUTION NO. _____

A RESOLUTION INCREASING THE ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX TO SIX PERCENT

WHEREAS, pursuant to Resolution #10-11-07, the Board of Commissioners established a room occupancy and tourism development tax of four percent (4%) on the gross receipts derived from the rental of accommodations within the County that are subject to and as an addition to the local sales tax imposed by the State under N.C. Gen. Stat. § 105-164.4(a)(3);

WHEREAS, pursuant to Resolution #13-11-11, the Board of Commissioners amended Resolution #10-11-07 to comply with N.C. Sess. Law 2013-414 by removing certain exemptions to the room occupancy and tourism development tax;

WHEREAS, pursuant to N.C. Sess. Law 2015-128, Section 8(a), the County Commissioners may increase the existing room occupancy and tourism development tax by an additional two percent (2%); and

WHEREAS, in accordance with N.C. Gen. Stat. § 153A-155(b), the County has given the public at least ten (10) days' notice of the room occupancy and tourism development rate increase and held a public hearing on September 1, 2015.

NOW, THEREFORE, BE IT RESOLVED BY THE BUNCOMBE COUNTY BOARD OF COMMISSIONERS:

1. That there is imposed a room occupancy and tourism development tax of six percent (6%) on the gross receipts derived from the rental of accommodations within the County that are subject to and as an addition to the local sales tax imposed by the State under N.C. Gen. Stat. § 105-164.4(a)(3).
2. All ordinances and resolution or parts of ordinances and resolutions in conflict herewith are hereby repealed to the extent of such conflict.
3. That this resolution shall be effective November 1, 2015 and the collection of the tax by Buncombe County at the new rate shall begin and continue on and after November 1, 2015.

This the 1st day of September, 2015.

ATTEST

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE

Kathy Hughes, Clerk

By: _____
David Gantt, Chairman

APPROVED AS TO FORM

County Attorney