RESOLUTION NO. _____

RESOLUTION SUPPORTING REFORM OF THE ROOM OCCUPANCY TAX
_____

WHEREAS,   pursuant to Part VI of Chapter 908 of the 1983 Session Laws, as amended by Section 1 of Chapter 942 of the 1985 Session Laws, S.L. 2001-162, Section 60(a) of S.L. 2013-414, and Section 8, S.L. 2015-128 the net proceeds of the Buncombe County Occupancy Tax is distributed to the Tourism Development Authority (the "TDA") with Three-Fourths to be used only for travel and tourism advertising and promotion and the balance to Tourism Product Development Fund generally for tourism capital projects for entities that are not for-profit;

WHEREAS,   it is the understanding of this Board that occupancy tax funds in other North Carolina jurisdictions are divided with at least two-thirds of the funds to promote travel and tourism in the jurisdiction and the remainder for tourism-related expenditures, which includes general tourism-related capital expenditures; and, further, funds collected and disbursed through this method is consistent with the Occupancy Tax Guidelines established by the North Carolina House of Representatives in 1993;

WHEREAS,   this Board would like to see more flexibility in the authorized uses of local occupancy tax funds;

WHEREAS,   the current Buncombe County Occupancy Tax is six percent (6%); and

WHEREAS,   and this Board is of the opinion that it is in the best interests of the residents of Buncombe County as follows.

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

1.   That this Board intends to seek amendments to the statutory authorities for uses of the net proceeds of the Buncombe County Occupancy Tax, while adhering to the North Carolina House of Representatives' Occupancy Tax Guidelines, to accomplish the following:

   a. To increase the percentage of funding that can be invested in tourism related expenditures such as community infrastructure and related priorities.
   b. To decrease the percentage allocated to advertising.
   c. To increase the flexibility in the utilization of the non-advertising portion of the funding.

2.   That this resolution is effective upon its adoption.

This the 19th day of May, 2022.

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE

ATTEST

_____   By: _____
Lamar Joyner, Clerk   Brownie Newman, Chairman

APPROVED AS TO FORM

_____
County Attorney