

# 2024 Profile of North Carolina Occupancy Taxes & Their Investment

*March 2024*



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## About Magellan Strategy Group

*Located at the intersection of strategic planning, research, and marketing*

Magellan Strategy Group in Asheville, NC, was founded in 2004 with the vision of providing tourism and hospitality organizations with a focus upon profitable opportunities through strategic insight. Since its founding, MSG has worked with a diverse group of “best in class” partners in several categories. MSG doesn’t believe in a one-size-fits-all approach for either clients or partners. Every client has needs that are different, and every market has opportunities that are unique, so MSG works only with partners that make sense for the client. MSG’s mantra is “Create a dissatisfaction with the status quo.” It’s at the heart of everything we do—developing solutions that generate meaningful results by identifying real benefits customers want and organizations can deliver.

Our services include:

- Strategic Planning
- Marketing Research
- Brand Strategy
- Marketing Audits
- Destination Master Planning
- Marketing Strategy and Planning
- Tourism Policy

Magellan Strategy Group is a member of the Travel and Tourism Research Association, Southeast Tourism Society, North Carolina Travel Industry Association, and Destinations International. Magellan’s founder and president, Chris Cavanaugh, has 29 years of experience in the travel and tourism sector in North Carolina and elsewhere. He has been the recipient of the North Carolina Travel Industry Association Tourism Excellence Award and Southeast Tourism Society’s Shining Example Award, and he was inducted into Visit North Carolina’s Winners Circle in 2023. He is a former executive at The Biltmore Company in Asheville and served as interim CEO for Explore Asheville CVB in 2020.

## Overview

Beginning in 1983, local lodging occupancy taxes enacted via legislation passed by the North Carolina General Assembly have been a popular means of growing the visitor economy in Tar Heel State communities. These taxes paid by lodging guests on the cost of their accommodations have generated billions of dollars in direct tax revenue, and many billions more in visitor spending, sales and property taxes, and direct and indirect economic impact. Tourism is a backbone of the economy in many North Carolina communities, employing thousands of people, supporting numerous entrepreneurs, and generating revenue for small and large businesses alike in industries as diverse as banking, construction, and professional services.

The concept of the occupancy tax is relatively straightforward: overnight guests pay a small additional amount as a percentage of their nightly accommodations rate, and that tax is then remitted monthly by the lodging owner to a local government finance office. (However, occupancy taxes generated by rentals made via online platforms Airbnb and VRBO in North Carolina are remitted by those two companies to the state Department of Revenue, which then distributes the funds to the locality where the rental occurred.) The revenue generated is usually administered at the local level in North Carolina by a state-created tourism development authority (TDA) consisting of appointed individuals who are typically stakeholders in the local tourism. In a very few instances in North Carolina, collection and use of occupancy tax revenue is administered directly by county commissioners or a town or city council. All local occupancy taxes in North Carolina must first be approved by the General Assembly, and every community is governed by its own distinct legislation (although these laws are often quite similar). Unlike sales tax, no occupancy tax revenue is directed to the state government in North Carolina—100% of the revenue remains at the local level.

Occupancy taxes are typically applied to any lodging property that also pays sales tax, including hotels, bed and breakfasts, cabins, condominiums, and rental homes for short-term stays lasting no more than 90 days. (For stays lasting longer than 90 days, the tax is not applied.) The tax is usually not applied to religious conference centers, colleges, and youth camps if a guest's stay is related to the mission of the organization, tent campgrounds and RV parks are also exempted from occupancy taxes but campgrounds with fixed structures such as cabins and treehouses typically pay taxes on the rental of those types of permanent structures.

Below are several additional observations about occupancy taxes in the state of North Carolina:

- Since the legislation is unique to each community, the investment of occupancy taxes is not necessarily the same. Every community's situation is dependent upon a variety of considerations. These may include the strength of the local tourism sector; the number and types of lodging properties in each community; the concentration of accommodations within municipal boundaries (or the lack of cities or towns in some counties); the number of cities or towns in a county with their own occupancy tax; and competitive destination considerations. With the adoption of guidelines by the state House of Representatives in 1997, however, there are now many similarities in the legislation passed in the last 25+ years.

- In North Carolina, consumers always pay sales tax on the cost of their accommodation in addition to the occupancy tax. The sales taxes generated by accommodations amount to many millions of additional dollars annually, all of which goes to state and local government. Occupancy taxes are also different from prepared meals taxes, which are levied by five communities in North Carolina and governed by their own legislation.
- In some instances, a guest may pay occupancy taxes collected and invested by two different governmental entities. A county may have an occupancy tax that covers all accommodations in the entire county, and the city or town where the lodging property is physically located may have their own individual occupancy tax in addition to the county tax.
- Only one community in North Carolina has a total occupancy tax which exceeds 6%: Mecklenburg County, which has a separate 2% tax in addition to a base 6% tax. This additional tax was used to fund the development and operation of the NASCAR Hall of Fame in Charlotte. In no other community can the total rate of taxation exceed 6%.
- While occupancy tax rates in North Carolina communities can be compared to those found in destinations in other states, the laws and mechanisms which enable the collection of taxes and govern their investment vary greatly from state to state.
- The North Carolina House of Representatives adopted uniform provisions in 1997 as guidelines for the creation of future occupancy tax legislation to establish standards for such legislation. (A current copy of these guidelines is included in this report.) However, these guidelines did not retroactively affect legislation enacted prior to 1997, and the amount of money allocated for destination promotion and other tourism-related uses at the local level is still dictated by specific local legislation.

## Summary of Occupancy Taxes in North Carolina

Counties and cities or towns in North Carolina can both be enabled by the General Assembly to collect occupancy taxes. Of the 100 counties in the state, 90 are legislatively enabled to collect within their boundaries. Six counties have no occupancy tax levied at either the county or municipal level, while four counties have only a city or town that levies a tax. There are 110 cities and towns in the state which are legislatively enabled to collect an occupancy tax, sometimes in addition to a countywide tax.

According to the Local Government Division of the Department of Revenue, \$391 million in occupancy tax revenue was collected at the local level in fiscal 2022 (the most recent year for which data is available). The current data available from the Department of Revenue showing collections by county or municipality is attached to this report as an appendix. The Department of Revenue typically does not update this data until a year after the end of the fiscal year.

<b>Total Counties in North Carolina</b>	<b>100</b>
Counties in North Carolina legislatively enabled to collect occupancy taxes	90
Counties without <i>any</i> occupancy tax legislation in place, at either the county or municipal level	6
Counties without <i>any</i> countywide tax legislation, but with at least one city or town legislatively enabled to collect occupancy taxes	4
<b>Total Cities and Towns in North Carolina</b>	<b>552</b>
Cities and towns in North Carolina <i>legislatively enabled</i> to collect occupancy taxes, and which actively collect the tax	110

There are a combined 200 counties and cities or towns in North Carolina which have the legislative approval to levy an occupancy tax of at least 1%. As noted, there are some counties that have a countywide occupancy tax, but which also have towns or cities levying an additional room tax. There are currently 34 counties where the county and at least one city or town both levy separate occupancy taxes on accommodations. There are also some communities legislatively enabled to raise their taxes beyond the current levied rate or to begin collecting an occupancy tax upon resolution of a county commission or city or town council.

The occupancy tax is never the only tax revenue generated by visitors in North Carolina. As previously noted, guests in accommodations also pay applicable sales taxes on the cost of their rooms. The other businesses in which visitors spend money during their stays—restaurants, shops, attractions—pay millions of dollars in additional sales taxes. These same businesses also pay property taxes that would otherwise not be generated if they did not exist to serve residents and visitors. The local revenue impact of visitors thus goes far beyond the occupancy tax paid by overnight guests.

### **Where Does the Money Go?**

The *investment* of occupancy tax revenue is sometimes more of a differentiating factor between communities in North Carolina than the tax rate charged to guests. That is not to say that rates are not comparable from destination to destination (and may occasionally be a factor in some destination selections for some meeting and convention planners comparing North Carolina

destinations to those in other states). But the rate is usually less of a differentiator than how tax revenue is invested at the local level. For example, a 3% occupancy tax in one community that is invested entirely in destination promotion may not be directly comparable to the same 3% tax in another community where 2% is invested in destination promotion and 1% allocated to tourism-related product development.

This analysis looks only at the legislatively enabled intended uses of occupancy taxes—the actual investment of occupancy taxes in a community may indeed vary from both the spirit and, in some cases, even the letter of the law. But generally, the investment of North Carolina occupancy tax revenue at the local level falls into one of five categories:

- Destination promotion
- "Tourism-related" expenditures, which includes everything from festivals and event expenses to capital projects ("tourism-related" is a term that usually appears in the specific legislation)
- Debt service or operating support for tourism-related capital projects such as convention centers and arenas or visitor attractions
- Beach nourishment
- General fund revenue and other specifically non-tourism uses

There are 186 counties and cities/towns enabled to collect occupancy tax of at least 1% that are mandated to dedicate some or all their tax revenue to destination promotion. There are 193 counties and cities/towns that have legislation that dedicates some of their tax revenue to various types of "tourism-related" expenditures.

Many North Carolina coastal destinations are heavily dependent upon their beaches for visitation, so beach nourishment may be a priority for investment of their tax revenue to maintain a critical tourism asset. Other communities are more dependent upon business travel, so they have invested in convention centers. Some destinations have chosen to invest their occupancy tax revenue in sports or cultural infrastructure to grow their visitor economy. Others have invested the tax revenue in support of a variety of destination enhancement projects initiated by the public or private sectors.

It should be noted that just because a city or county government unit "receives" some or all the occupancy tax revenue collected in their jurisdiction does not necessarily mean those dollars go directly into their general fund. In a few cases a local entity may be the body that formally determines how the occupancy tax revenue is spent, but that is only where the original enabling legislation pre-dates the uniform guidelines adopted by the state House of Representatives in 1997. In nearly every county and city/town in North Carolina, at least a portion of those tax dollars is invested in destination promotion and/or "tourism-related" expenditures by a TDA. The unique local legislation usually dictates how those tax dollars must be invested.



In some cases, such as designated funding for convention centers or sports facilities, the legislation may be highly specific about investment in those particular uses. In others, the language of “tourism-related” expenditures may be sufficiently ambiguous to allow for revenue to be invested in projects or initiatives that may not necessarily attract visitors. The interpretation of “tourism-related” expenditures may depend upon the specific needs of the local visitor economy, but the term can be (and has been) interpreted in different ways.

### Uses of Occupancy Tax Funding

Of the 90 North Carolina counties legislatively enabled to collect an occupancy tax, 61 (68%) have legislation that mandates that at least two-thirds of revenue must be invested in destination promotion. Another 19 counties have legislation that specifies an amount to be invested in promotion that is less than two-thirds of collected revenue. Six counties have legislation that says the revenue may be invested in promotion but does not mandate a percentage to invest. Four counties have legislation that does not specifically define destination promotion as a mandated investment. A similar breakdown for cities and towns is included in the chart below. (It should be noted that counties and cities/towns which do not have occupancy tax legislation that mandates investment in destination promotion may still decide to invest those dollars in promotion.)

Mandated Legislative Investment	Number of Counties *	Number of Municipalities*
Specifies at least 2/3 of revenue invested in destination promotion	61	84
Specifies an amount to be invested in promotion that is less than 2/3 of collected revenue	19	12
Revenue may be invested in promotion, but does not mandate a percentage to invest	6	4
Does not specifically define destination promotion as a mandated investment	4	10
<b>Total</b>	<b>90</b>	<b>110</b>

\*Legislatively enabled - may or may not be actively collecting occupancy tax.

## Exceptions to the 1997 Guidelines

Most of the counties and municipalities that have legislation mandating less than two-thirds of tax revenue be invested in destination promotion are governed by laws that were passed prior to the adoption of the 1997 occupancy tax guidelines or are governed by more recent legislation that still has roots in laws passed prior to the adoption of those guidelines.

There are only seven counties in North Carolina which direct some or all of their occupancy tax revenue into the general fund to be expended on any unspecified “lawful public purpose,” as mandated by their legislation: Ashe, Cleveland, Davie, Durham, Hertford, Hyde, and Lee. (This is distinct from occupancy tax revenue specifically dedicated to the construction and operation of civic centers, convention facilities, arenas, and other traditional “tourism-related” venues which may be owned and operated by a city or county government.) There are also two towns that collect occupancy tax and are legislatively enabled to direct money into their general fund for any public purpose: Claremont (Catawba County) and Columbus (Polk County).

In addition to destination promotion, Caldwell County’s legislation also has language which provides for some funding via occupancy tax of initiatives to promote “economic and industrial growth in the county.”

The language in Orange County and Chapel Hill’s occupancy tax legislation is not specific and can be read as allowing spending on non-tourism functions:

“The Town Council of the Town of Chapel Hill shall decide on the allocation of the revenues collected from this tax annually during its budgeting process with particular consideration given to providing funding for visitor information services and support for cultural events, and not less than ten percent [10%] of the annual revenues shall be used for those purposes.”

“The Orange County Board of Commissioners shall decide on the allocation of the revenues collected from this tax annually during its budgeting process. At least ten percent (10%) of the annual revenues shall be used to provide funding for visitor information services and to support cultural events.”

Dare County in North Carolina’s Outer Banks, which sees large increases in its transient visitor population during the summer season, has legislation predating the 1997 guidelines that specifically dictates a portion of its occupancy tax will go towards “services or programs needed due to the impact of tourism on the county.”

In several incorporated beach communities in Brunswick County, their individual occupancy tax legislation requires that revenue be allocated to the criminal justice system, fire protection, public facilities and utilities, health facilities, solid waste and sewage treatment control, and repair of waterfront erosion. These communities are Caswell Beach, Holden Beach, Ocean Isle Beach, and Sunset Beach.

All the above instances of “non-tourism” occupancy tax spending in counties and cities and towns were enabled through legislation passed prior to the uniform occupancy tax guidelines in 1997. These guidelines direct that any new occupancy tax legislation should be written to mandate at least two-thirds of occupancy tax revenue must be invested in destination promotion, and no more than one-third of the revenue invested in “tourism-related expenditures.”

Many of the 29 counties that do not allocate at least two-thirds of revenue to destination promotion are in communities with major investments in arenas, sports complexes, or convention and civic centers, or where some tax revenue is used for beach nourishment. About half of those counties have legislation predating the 1997 guidelines. Of the 10 counties that do not have a mandated percentage for promotion, all have legislation predating the 1997 guidelines. Similarly, of the 26 municipalities that have legislation that does not allocate at least 2/3 of revenue to destination promotion, several are typically communities with investments in arenas, sports complexes, convention and civic centers, or beach nourishment. Much of this legislation predates the 1997 guidelines.

A total of 26 occupancy tax bills have been passed since 1997 that do not specifically mandate at least two-thirds of revenue be invested in destination promotion. In some cases, the law includes a sunset provision that reverts the allocation at a future date. The biggest difference for these laws versus the non-compliant bills passed prior to 1997 is that most of the newer legislation allocates any non-promotional revenue to one of three specific areas spelled out in the legislation: beach nourishment, civic and convention centers or similar venues, and “tourism-related expenditures.” (Note that some non-compliant bills signed into law since 1997 were updates of prior non-compliant legislation.)

## 2024 NORTH CAROLINA OCCUPANCY TAX STATISTICS

### Counties, Cities, and Towns Currently Levying Occupancy Tax

Jurisdictions Enabled to Levy Occupancy Tax**	Occupancy Tax Rate							Total
	1%	2%	3%	4%	5%	6%	Over 6%	
Cities & Towns	1	10	59	2	11	27	0	110
Counties	3	0	26	3	9	48	*1	90
<b>Total</b>	<b>4</b>	<b>10</b>	<b>85</b>	<b>5</b>	<b>20</b>	<b>75</b>	<b>1</b>	<b>200</b>

\* Mecklenburg County levies a total 8% occupancy tax.

\*\* This number does not count specially legislated separate taxing districts within communities like New Hanover County District U or the Wilmington Convention Center District.

### Investment of Occupancy Tax Proceeds\*

Jurisdictions Enabled to Levy Occupancy Tax	Occupancy Tax Investment: At Least Some Revenue To...		
	Tourism Promotion	"Tourism-Related" Expenditures	Non-Tourism Activities
Cities & Towns	100	109	7
Counties	86	84	10
<b>Total</b>	<b>186</b>	<b>193</b>	<b>17</b>

\*Does not include administrative costs incurred by counties and cities or towns for tax collection and administration by their finance departments.

### FY 2021-2022 Total Occupancy Tax Net Collections Top 10 Counties and Municipalities

	Counties*	Municipalities
1.	<b>Mecklenburg</b> \$62,916,747	<b>Greensboro</b> \$6,018,300
2.	<b>Dare</b> \$47,115,945	<b>Wilmington</b> \$5,804,447
3.	<b>Buncombe</b> \$37,537,272	<b>Oak Island</b> \$4,659,768
4.	<b>Wake</b> \$29,101,451	<b>Holden Beach</b> \$3,757,726
5.	<b>Currituck</b> \$17,936,277	<b>Ocean Isle Beach</b> \$3,005,230
6.	<b>Carteret</b> \$13,286,146	<b>Carolina Beach</b> \$2,724,343
7.	<b>Durham</b> \$11,171,025	<b>Hickory</b> \$2,191,229
8.	<b>New Hanover</b> \$10,943,460	<b>Bald Head Island</b> \$2,176,387
9.	<b>Cumberland</b> \$8,152,751	<b>Boone</b> \$2,143,039
10.	<b>Forsyth</b> \$7,162,395	<b>Wrightsville Beach</b> \$2,064,001

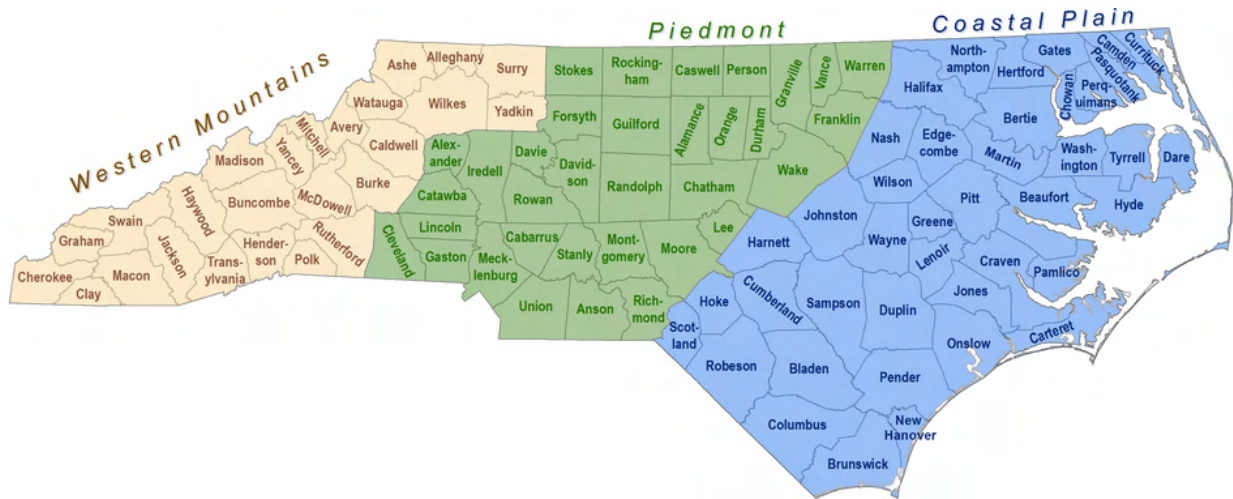
Source: Local Government Division, North Carolina Department of Revenue; Visit NC

\* Does not include occupancy tax revenue collected separately by any municipalities within each county that have their own legislation or TDA

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## ***Appendix A***

## GUIDELINES FOR OCCUPANCY TAX LEGISLATION

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Since 1983, the General Assembly has authorized many units of local government to levy a room occupancy tax. In several instances, the General Assembly has authorized both a county and a city within that county to impose an occupancy tax. The rate of tax, the use of the tax proceeds, the administration of the tax, and the body with the authority to determine how the tax proceeds will be spent vary considerably.

Over the past several years, there has been a greater effort to make the occupancy taxes uniform. In 1997, the General Assembly enacted uniform municipal and county administrative provisions for occupancy tax legislation – G.S. 153A-155 and G.S. 160A-215. These provisions provide uniformity in the areas of levy, administration, collection, repeal, and penalties.

The North Carolina Travel and Tourism Coalition (NCTTC) has a policy statement for legislation authorizing local occupancy taxes. Many of the principles contained in its statement are similar to the ones established by the House Finance Committee in 1993. Subsequently, the House Finance Committee established the Occupancy Tax Subcommittee, which regularly reviews occupancy tax legislation and looks for the inclusion of the following uniform provisions in the bills it considers:

- ◆ **Rate** – The county tax rate cannot exceed 6% and the city tax rate, when combined with the county rate, cannot exceed 6%.
- ◆ **Use** – At least two-thirds of the proceeds must be used to promote travel and tourism and the remainder must be used for tourism-related expenditures, which may include beach nourishment. However, local governments in coastal counties may allocate up to 50% of occupancy tax proceeds for beach nourishment, so long as all remaining proceeds are used for tourism promotion and provided that the use of occupancy tax proceeds for beach nourishment is limited by either a statutory cap or sunset provision.<sup>1</sup>
- ◆ **Definitions** The terms "net proceeds", "promote travel and tourism", "tourism-related expenditures", and "beach nourishment" are defined terms:
  - **Net proceeds** – Gross proceeds less the costs to the city/county of administering and collecting the tax, as determined by the finance officer, not to exceed 3% of the first \$500,000 of gross proceeds collected each year and 1% of the remaining gross receipts collected each year.
  - **Promote travel and tourism** – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area; the term includes administrative expenses incurred in engaging in these activities.
  - **Tourism-related expenditures** – Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, and convention facilities in a city/county by

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<sup>1</sup>In May 2013, the North Carolina Travel and Tourism Coalition passed a resolution supporting a modification to the Occupancy Tax Guidelines to allow local governments in coastal counties to allocate up to 50% of occupancy tax proceeds for Beach Nourishment, so long as all remaining proceeds are used for tourism promotion and provided that the use of occupancy tax proceeds for Beach Nourishment is limited by either a statutory cap or sunset provision.



attracting tourists or business travelers to the city/county. The term includes tourism-related capital expenditures.

- **Beach Nourishment**<sup>2</sup> – The placement of sand, from other sand sources, on a beach or dune by mechanical means and other associated activities that are in conformity with the North Carolina Coastal Management Program along the North Carolina shorelines and connecting inlets for the purpose of widening the beach to benefit public recreational use and mitigating damage and erosion from storms to inland property. The term includes expenditures for the following:
  - a. Costs directly associated with qualifying for projects either contracted through the U.S. Army Corps of Engineers or otherwise permitted by all appropriate federal and State agencies;
  - b. The nonfederal share of the cost required to construct these projects;
  - c. The costs associated with providing enhanced public beach access; and
  - d. The costs of associated nonhardening activities such as the planting of vegetation, the building of dunes, and the placement of sand fences.
  
- ◆ **Administration** – The net revenues must be administered by a local tourism promotion agency, typically referred to as a “Tourism Development Authority,” that has the authority to determine how the tax proceeds will be used, is created by a local ordinance, and at least ½ of the members must be currently active in the promotion of travel and tourism in the taxing district and 1/3 of the members must be affiliated with organizations that collect the tax.<sup>3</sup>
  
- ◆ **Costs of Collection** – The taxing authority may retain from the revenues its actual costs of collection, not to exceed 3% of the first \$500,000 collected each year plus 1% of the remainder collected each year.
  
- ◆ **Conformity with Other Local Occupancy Taxes** – In 2008, the NCTTC formally revised its policy position with regard to occupancy taxes to include a statement that if a city seeks to impose a new occupancy tax or increase its existing tax on lodging facilities in a county that also has an existing occupancy tax, the county occupancy tax must conform to the guidelines in order for the Coalition to support the proposed municipal tax. During the 2009 Regular Session, the House Finance Chairs<sup>4</sup> considered the revised policy statement of the NCTTC but declined to amend the House Finance Committee's Guidelines for Occupancy Tax accordingly.

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<sup>2</sup>During the 2001 Regular Session, the Occupancy Tax Subcommittee of the House Finance Committee considered several bills authorizing the use occupancy tax proceeds for beach nourishment. Although “beach nourishment” was not among the uses contained in the uniform guidelines, the subcommittee nevertheless concluded that beach nourishment was an acceptable expansion of the occupancy tax use provisions. In doing so, the subcommittee drafted this uniform definition of beach nourishment for use in occupancy tax legislation.

<sup>3</sup> In March 2005, the House Finance chairs decided to change the percentage of members that must be currently active in the promotion of travel and tourism from ¾ to ½. The House Finance chairs in 2005-06 were: Representatives Alexander, Gibson, Howard, Luebke, McComas, and Wainwright.

<sup>4</sup> During the 2009-2010 Session, the House Finance chairs were: Representatives Luebke, Wainwright, Weiss, and Gibson.

**§ 153A-155. Uniform provisions for room occupancy taxes.**

(a) Scope. – This section applies only to counties the General Assembly has authorized to levy room occupancy taxes.

(b) Levy. – A room occupancy tax may be levied only by resolution, after not less than 10 days' public notice and after a public hearing held pursuant thereto. A room occupancy tax shall become effective on the date specified in the resolution levying the tax. That date must be the first day of a calendar month, however, and may not be earlier than the first day of the second month after the date the resolution is adopted.

(c) Collection. – A retailer who is required to remit to the Department of Revenue the State sales tax imposed by G.S. 105-164.4(a)(3) on accommodations is required to remit a room occupancy tax to the taxing county on and after the effective date of the levy of the room occupancy tax. The room occupancy tax applies to the same gross receipts as the State sales tax on accommodations and is calculated in the same manner as that tax. A rental agent or a facilitator, as defined in G.S. 105-164.4(a)(3), has the same responsibility and liability under the room occupancy tax as the rental agent or facilitator has under the State sales tax on accommodations.

If a taxable accommodation is furnished as part of a package, the bundled transaction provisions in G.S. 105-164.4D apply in determining the sales price of the taxable accommodation. If those provisions do not address the type of package offered, the person offering the package may determine an allocated price for each item in the package based on a reasonable allocation of revenue that is supported by the person's business records kept in the ordinary course of business and calculate tax on the allocated price of the taxable accommodation.

A retailer must separately state the room occupancy tax. Room occupancy taxes paid to a retailer are held in trust for and on account of the taxing county.

The taxing county shall design and furnish to all appropriate businesses and persons in the county the necessary forms for filing returns and instructions to ensure the full collection of the tax. A retailer who collects a room occupancy tax may deduct from the amount remitted to the taxing county a discount equal to the discount the State allows the retailer for State sales and use tax.

(d) Administration. – The taxing county shall administer a room occupancy tax it levies. A room occupancy tax is due and payable to the county finance officer in monthly installments on or before the 20th day of the month following the month in which the tax accrues. Every person, firm, corporation, or association liable for the tax shall, on or before the 20th day of each month, prepare and render a return on a form prescribed by the taxing county. The return shall state the total gross receipts derived in the preceding month from rentals upon which the tax is levied. A room occupancy tax return filed with the county finance officer is not a public record and may not be disclosed except in accordance with G.S. 153A-148.1 or G.S. 160A-208.1.

(e) Penalties. – A person, firm, corporation, or association who fails or refuses to file a room occupancy tax return or pay a room occupancy tax as required by law is subject to the civil and criminal penalties set by G.S. 105-236 for failure to pay or file a return for State sales and use taxes. The governing board of the taxing county has the same authority to waive the penalties for a room occupancy tax that the Secretary of Revenue has to waive the penalties for State sales and use taxes.

(f) Repeal or Reduction. – A room occupancy tax levied by a county may be repealed or reduced by a resolution adopted by the governing body of the county. Repeal or reduction of a room occupancy tax shall become effective on the first day of a month and may not become effective until the end of the fiscal year in which the resolution was adopted. Repeal or

reduction of a room occupancy tax does not affect a liability for a tax that was attached before the effective date of the repeal or reduction, nor does it affect a right to a refund of a tax that accrued before the effective date of the repeal or reduction.

(f1) Use. – The proceeds of a room occupancy tax shall not be used for development or construction of a hotel or another transient lodging facility.

(g) Applicability. – Subsection (c) of this section applies to all counties and county districts that levy an occupancy tax. To the extent subsection (c) conflicts with any provision of a local act, subsection (c) supersedes that provision. The remainder of this section applies only to Alleghany, Anson, Brunswick, Buncombe, Burke, Cabarrus, Camden, Carteret, Caswell, Chatham, Cherokee, Chowan, Clay, Craven, Cumberland, Currituck, Dare, Davie, Duplin, Durham, Edgecombe, Forsyth, Franklin, Granville, Halifax, Haywood, Henderson, Jackson, Madison, Martin, McDowell, Montgomery, Moore, Nash, New Hanover, Northampton, Pasquotank, Pender, Perquimans, Person, Randolph, Richmond, Rockingham, Rowan, Rutherford, Sampson, Scotland, Stanly, Swain, Transylvania, Tyrrell, Vance, Washington, and Wilson Counties, to New Hanover County District U, to Surry County District S, to Watauga County District U, to Wilkes County District K, to Yadkin County District Y, and to the Township of Averagesboro in Harnett County and the Ocracoke Township Taxing District. (1997-102, s. 3; 1997-255, s. 2; 1997-342, s. 2; 1997-364, s. 3; 1997-410, s. 6; 1998-14, s. 2; 1999-155, s. 2; 1999-205, s. 2; 1999-286, s. 2; 2000-103, s. 5; 2001-162, s. 2; 2001-305, s. 2; 2001-321, s. 3; 2001-381, s. 10; 2001-434, s. 1; 2001-439, s. 18.2; 2001-468, s. 3; 2001-480, s. 14; 2001-484, s. 2; 2002-138, s. 5; 2004-106, s. 2; 2004-120, s. 3; 2004-170, ss. 36(a), 42(a); 2004-199, s. 60(a); 2005-16, s. 2; 2005-46, s. 1.2; 2005-53, s. 2; 2005-197, s. 6; 2005-233, s. 6.1; 2006-120, s. 8.1; 2006-127, s. 2; 2006-128, s. 6; 2006-129, s. 2; 2006-162, s. 20(a); 2006-167, s. 7(e); 2006-264, s. 81(a); 2007-19, s. 3; 2007-63, s. 3; 2007-223, s. 3; 2007-224, s. 5; 2007-265, s. 2; 2007-315, s. 2; 2007-318, s. 2; 2007-337, s. 3; 2007-340, s. 9; 2007-527, ss. 23, 43; 2008-33, s. 2; 2008-134, s. 12(b); 2008-187, s. 31; 2009-112, s. 4; 2009-157, s. 2; 2009-297, s. 3; 2010-31, ss. 31.6(c), (d); 2010-78, s. 10; 2010-123, s. 10.2; 2011-113, s. 4; 2011-115, s. 4; 2011-170, s. 5; 2012-100, s. 1; 2012-144, s. 4; 2012-194, s. 35; 2013-255, s. 3.)

**§ 160A-215. Uniform provisions for room occupancy taxes.**

(a) Scope. – This section applies only to municipalities the General Assembly has authorized to levy room occupancy taxes. For the purpose of this section, the term "city" means a municipality.

(b) Levy. – A room occupancy tax may be levied only by resolution, after not less than 10 days' public notice and after a public hearing held pursuant thereto. A room occupancy tax shall become effective on the date specified in the resolution levying the tax. That date must be the first day of a calendar month, however, and may not be earlier than the first day of the second month after the date the resolution is adopted.

(c) Collection. – A retailer who is required to remit to the Department of Revenue the State sales tax imposed by G.S. 105-164.4(a)(3) on accommodations is required to remit a room occupancy tax to the taxing city on and after the effective date of the levy of the room occupancy tax. The room occupancy tax applies to the same gross receipts as the State sales tax on accommodations and is calculated in the same manner as that tax. A rental agent or a facilitator, as defined in G.S. 105-164.4(a)(3), has the same responsibility and liability under the room occupancy tax as the rental agent or facilitator has under the State sales tax on accommodations.

If a taxable accommodation is furnished as part of a package, the bundled transaction provisions in G.S. 105-164.4D apply in determining the sales price of the taxable accommodation. If those provisions do not address the type of package offered, the person offering the package may determine an allocated price for each item in the package based on a reasonable allocation of revenue that is supported by the person's business records kept in the ordinary course of business and calculate tax on the allocated price of the taxable accommodation.

A retailer must separately state the room occupancy tax. Room occupancy taxes paid to a retailer are held in trust for and on account of the taxing city.

The taxing city shall design and furnish to all appropriate businesses and persons in the city the necessary forms for filing returns and instructions to ensure the full collection of the tax. An operator of a business who collects a room occupancy tax may deduct from the amount remitted to the taxing city a discount equal to the discount the State allows the retailer for State sales and use tax.

(d) Administration. – The taxing city shall administer a room occupancy tax it levies. A room occupancy tax is due and payable to the city finance officer in monthly installments on or before the 20th day of the month following the month in which the tax accrues. Every person, firm, corporation, or association liable for the tax shall, on or before the 20th day of each month, prepare and render a return on a form prescribed by the taxing city. The return shall state the total gross receipts derived in the preceding month from rentals upon which the tax is levied. A room occupancy tax return filed with the city finance officer is not a public record and may not be disclosed except in accordance with G.S. 153A-148.1 or G.S. 160A-208.1.

(e) Penalties. – A person, firm, corporation, or association who fails or refuses to file a room occupancy tax return or pay a room occupancy tax as required by law is subject to the civil and criminal penalties set by G.S. 105-236 for failure to pay or file a return for State sales and use taxes. The governing board of the taxing city has the same authority to waive the penalties for a room occupancy tax that the Secretary of Revenue has to waive the penalties for State sales and use taxes.

(f) Repeal or Reduction. – A room occupancy tax levied by a city may be repealed or reduced by a resolution adopted by the governing body of the city. Repeal or reduction of a room occupancy tax shall become effective on the first day of a month and may not become effective until the end of the fiscal year in which the resolution was adopted. Repeal or

reduction of a room occupancy tax does not affect a liability for a tax that was attached before the effective date of the repeal or reduction, nor does it affect a right to a refund of a tax that accrued before the effective date of the repeal or reduction.

(f1) Use. – The proceeds of a room occupancy tax shall not be used for development or construction of a hotel or another transient lodging facility.

(g) Applicability. – Subsection (c) of this section applies to all cities that levy an occupancy tax. To the extent subsection (c) conflicts with any provision of a local act, subsection (c) supersedes that provision. The remainder of this section applies only to Beech Mountain District W, to the Cities of Belmont, Conover, Eden, Elizabeth City, Gastonia, Goldsboro, Greensboro, Hickory, High Point, Jacksonville, Kings Mountain, Lenoir, Lexington, Lincolnton, Lowell, Lumberton, Monroe, Mount Airy, Mount Holly, Reidsville, Roanoke Rapids, Salisbury, Shelby, Statesville, Washington, and Wilmington, to the Towns of Ahoskie, Beech Mountain, Benson, Bermuda Run, Blowing Rock, Boiling Springs, Boone, Burgaw, Carolina Beach, Carrboro, Cooleemee, Cramerton, Dallas, Dobson, Elkin, Fontana Dam, Franklin, Grover, Hillsborough, Jonesville, Kenly, Kure Beach, Leland, McAdenville, Mocksville, Mooresville, Murfreesboro, North Topsail Beach, Pembroke, Pilot Mountain, Ranlo, Robbinsville, Selma, Smithfield, St. Pauls, Swansboro, Troutman, Tryon, West Jefferson, Wilkesboro, Wrightsville Beach, Yadkinville, and Yanceyville, and to the municipalities in Avery and Brunswick Counties. (1997-361, s. 4; 1997-364, s. 5; 1997-410, s. 3; 1997-447, s. 2; 1998-112, s. 4; 1999-258, s. 3; 1999-302, s. 2; 2000-103, s. 9; 2001-11, s. 2; 2001-365, s. 3; 2001-434, s. 9; 2001-439, s. 18.1; 2002-94, s. 4; 2002-95, s. 3; 2002-138, s. 2; 2002-139, s. 2; 2002-159, s. 62; 2003-281, s. 14; 2004-105, s. 3; 2004-170, ss. 36(b), 42(b); 2004-199, s. 60(b); 2005-16, s. 3; 2005-46, s. 2.3; 2005-49, s. 3; 2005-220, s. 5; 2005-233, s. 6.2; 2005-435, s. 45; 2006-118, s. 4; 2006-120, ss. 8.2, 10.2; 2006-148, s. 3; 2006-162, s. 20(b); 2006-164, s. 3; 2006-167, s. 3; 2006-264, ss. 19, 81(a); 2007-224, s. 6; 2007-317, s. 3; 2007-340, s. 10; 2007-484, s. 43; 2007-527, s. 42; 2008-64, s. 2; 2008-134, s. 12(c); 2009-169, s. 8; 2009-291, s. 2; 2009-428, s. 4; 2009-429, s. 8; 2010-31, s. 31.6(e), (f); 2010-78, s. 11; 2010-123, s. 10.2; 2011-69, s. 2; 2011-170, s. 6; 2012-107, s. 2; 2013-351, s. 1.3.)

## ***Appendix B***

**TABLE 3. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES  
BY COUNTY SUMMARY FOR FISCAL YEAR 2022-2023**

County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 169,831,793	\$ 3,568,867,246	Macon	\$ 45,573,759	\$ 957,089,699
Alexander	16,631,116	349,814,407	Madison	11,759,442	246,284,029
Alleghany	7,169,035	150,161,128	Martin	13,358,315	280,527,864
Anson	10,539,993	221,209,610	McDowell	27,378,530	573,664,320
Ashe	21,311,883	447,045,631	Mecklenburg	1,623,300,370	34,108,420,190
Avery	25,023,776	525,997,394	Mitchell	10,155,901	212,850,111
Beaufort	35,904,811	756,601,326	Montgomery	14,565,365	305,515,279
Bertie	6,589,458	138,248,000	Moore	108,712,668	2,280,940,600
Bladen	15,118,216	317,172,397	Nash	81,390,292	1,711,088,776
Brunswick	162,473,142	3,419,807,026	New Hanover	341,357,324	7,179,532,403
Buncombe	367,086,040	7,703,980,426	Northampton	7,700,680	161,960,239
Burke	54,546,058	1,146,309,903	Onslow	163,715,088	3,438,628,210
Cabarrus	258,325,199	5,435,301,203	Orange	132,731,445	2,788,217,449
Caldwell	45,950,610	966,716,440	Pamlico	7,255,731	152,237,662
Camden	4,966,422	104,174,491	Pasquotank	36,962,266	775,510,340
Carteret	90,845,302	1,913,936,498	Pender	45,570,444	958,583,497
Caswell	6,071,760	127,268,582	Perquimans	5,231,893	110,760,245
Catawba	166,518,274	3,508,242,241	Person	24,554,890	516,845,324
Chatham	61,511,407	1,290,817,742	Pitt	164,235,444	3,447,179,236
Cherokee	25,142,645	527,753,720	Polk	12,523,552	262,615,737
Chowan	9,625,563	201,989,916	Randolph	97,277,265	2,041,735,380
Clay	7,253,251	152,469,625	Richmond	26,880,679	563,704,088
Cleveland	70,948,120	1,489,278,275	Robeson	73,107,066	1,535,184,239
Columbus	28,245,573	592,915,939	Rockingham	60,064,517	1,261,863,855
Craven	82,371,814	1,730,011,099	Rowan	105,931,959	2,224,934,402
Cumberland	291,346,869	6,118,176,646	Rutherford	44,930,610	943,019,864
Currituck	43,146,280	905,164,595	Sampson	35,281,918	738,408,738
Dare	113,722,770	2,392,569,068	Scotland	20,703,977	435,075,971
Davidson	108,104,288	2,272,671,926	Stanly	51,184,571	1,078,921,899
Davie	27,851,665	584,792,994	Stokes	19,904,910	416,842,186
Duplin	28,961,082	608,399,084	Surry	65,294,220	1,373,069,281
Durham	507,283,064	10,661,429,553	Swain	12,330,626	258,753,890
Edgecombe	27,462,320	576,480,176	Transylvania	28,842,475	605,529,611
Forsyth	396,149,547	8,328,159,602	Tyrrell	1,608,276	33,728,767
Franklin	40,085,160	841,277,530	Union	173,834,366	3,652,424,218
Gaston	189,615,670	3,985,427,207	Vance	29,964,802	634,775,462
Gates	2,878,658	60,406,868	Wake	1,403,119,929	29,468,896,469
Graham	5,631,097	118,333,718	Warren	7,285,296	153,411,576
Granville	27,449,076	575,101,767	Washington	5,118,127	107,201,579
Greene	5,805,266	121,873,961	Watauga	68,066,694	1,428,322,072
Guilford	517,538,767	10,871,340,236	Wayne	83,532,789	1,755,660,674
Halifax	33,683,437	707,338,231	Wilkes	49,327,270	1,037,859,743
Harnett	77,124,580	1,616,709,626	Wilson	68,715,488	1,442,029,753
Haywood	57,811,439	1,213,036,815	Yadkin	16,434,853	344,982,933
Henderson	100,917,256	2,115,104,086	Yancey	10,534,495	221,195,283
Hertford	13,837,605	290,804,345	Foreign	505,971,437	10,655,342,632
Hoke	18,226,647	382,596,626	Combined General Rate	1,417,628,502	—
Hyde	4,468,116	93,595,528	Motor Vehicle Lease		
Iredell	192,077,804	4,042,889,754	(Short-Term)		
Jackson	45,437,442	953,379,078	and Subscription	106,455,673	—
Johnston	147,056,752	3,090,963,039			
Jones	3,444,666	72,129,846			
Lee	59,876,573	1,275,732,641			
Lenoir	36,997,099	775,574,666			
Lincoln	72,005,185	1,515,026,672	<b>TOTALS</b>	<b>\$ 12,413,363,629</b>	<b>\$ 228,833,901,929</b>

\* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) processed by the Department of Revenue for the months of July through June. Data reflect sales (including purchases for use) primarily for the months of June through May, but may include sales for prior periods.

Note: Data include sales and purchases for use of aircraft, boats, and manufactured and modular homes to the extent taxable; such transactions are exempt from county sales and use taxes.

— Sales not tabulated. Gross receipts derived from piped natural gas, electricity, telecommunications service and ancillary service, video programming service (direct-to-home satellite and other), spirituous liquor, aviation gasoline and jet fuel transactions are taxed at the combined general rate of 7%.

Gross receipts derived from the short-term lease or rental of a motor vehicle are taxed at the rate of 8%; those from vehicle subscriptions are taxed at the rate of 5%.

Note: Detail may not add to totals due to rounding.

## *Appendix C*



## NC Occupancy Tax Collections Fiscal Year 2021-2022

Counties	Rate	Total net collections	Municipalities	Rate	Total net collections
	%	\$		%	\$
ALAMANCE COUNTY	3%	1,305,069			
ALLEGHANY COUNTY	6%	67,874			
ANSON COUNTY	6%	48,849			
ASHE COUNTY	3%	599,334	TOWN OF WEST JEFFERSON	3%	137,077
AVERY COUNTY			TOWN OF BANNER ELK	6%	469,594
			TOWN OF SUGAR MOUNTAIN	6%	1,060,688
BEAUFORT COUNTY			TOWN OF WASHINGTON	6%	430,354
BRUNSWICK COUNTY	1%	2,795,875	CITY OF SOUTHPORT	3%	232,603
			TOWN OF CASWELL BEACH	5%	692,940
			TOWN OF HOLDEN BEACH	5%	3,757,726
			TOWN OF LELAND	3%	210,707
			TOWN OF OAK ISLAND	5%	4,659,768
			TOWN OF OCEAN ISLE BEACH	5%	3,005,230
			TOWN OF SHALLOTTE	3%	141,287
			TOWN OF SUNSET BEACH	5%	1,447,366
			VILLAGE OF BALD HEAD ISLAND	6% a	2,176,387
BUNCOMBE COUNTY	6%	37,537,272			
BURKE COUNTY	6%	881,604			
CABARRUS COUNTY	6%	6,128,093			
CALDWELL COUNTY	3%	258,620	CITY OF LENOIR	3%	186,960
CAMDEN COUNTY	6%	24,528			
CARTERET COUNTY	6%	13,286,146			
CASWELL COUNTY	3%	23,512			
CATAWBA COUNTY			CITY OF CLAREMONT	4%	12,586
			CITY OF HICKORY	6%	2,191,229
CHATHAM COUNTY	3%	185,639			
CHEROKEE COUNTY	4%	810,741			

CHOWAN COUNTY	5%	258,949		
CLAY COUNTY	3%	131,095		
CLEVELAND COUNTY	3%	976,114	CITY OF KINGS MOUNTAIN	3% 207,480
			CITY OF SHELBY	3% 218,554
			TOWN OF BOILING SPRINGS	3% 22,160
			TOWN OF GROVER	3% *not submitted to NCDOR
COLUMBUS COUNTY	3%	192,264		
CRAVEN COUNTY	6%	2,358,928		
CUMBERLAND COUNTY	6%	8,152,751		
CURRITUCK COUNTY	6%	17,936,277		
DARE COUNTY	6%	47,115,945		
DAVIDSON COUNTY			CITY OF LEXINGTON	6% 475,411
			CITY OF THOMASVILLE	6% 199,683
DAVIE COUNTY	3%	160,030	TOWN OF BERMUDA RUN	3% 71,976
			TOWN OF MOCKSVILLE	3% 73,805
DUPLIN COUNTY	6%	260,323		
DURHAM COUNTY	6%	11,171,025		
EDGECOMBE COUNTY	6%	114,627		
FORSYTH COUNTY	6%	7,162,395		
FRANKLIN COUNTY	6%	83,915		
GASTON COUNTY	3%	1,782,947	CITY OF BELMONT	3% 222,869
			CITY OF GASTONIA	3% 857,543
			CITY OF MOUNT HOLLY	3% 158,090
GRAHAM COUNTY	3%	459,698	TOWN OF FONTANA DAM	3% 77,216
			TOWN OF ROBBINSVILLE	3% 80,260
			LAKE SANTEETLAH	3% *not submitted to NCDOR
GRANVILLE COUNTY	6%	288,383		
GUILFORD COUNTY	3%	6,471,534	CITY OF GREENSBORO	3% 6,018,300
			CITY OF HIGH POINT	3% 472,047
			TOWN OF KERNERSVILLE	3% 202,209
HALIFAX COUNTY	5%	1,187,204	CITY OF ROANOKE RAPIDS	1% 184,924
HARNETT COUNTY	3%	765,872	CITY OF DUNN	6% 688,119

HAYWOOD COUNTY	4%	2,928,066			
HENDERSON COUNTY	5%	3,703,832			
HERTFORD COUNTY	3%	56,989	TOWN OF AHOSKIE	3%	51,742
			TOWN OF MURFREESBORO	3%	*not submitted to NCDOR
HYDE COUNTY	5%	1,188,029	TOWN OF OCRACOKE	5%	454,836
IREDELL COUNTY			CITY OF STATESVILLE	5%	1,235,054
			TOWN OF MOORESVILLE	4%	1,044,772
			TOWN OF TROUTMAN	3%	2,580
JACKSON COUNTY	4%	2,633,003			
JOHNSTON COUNTY	3%	1,157,466	TOWN OF BENSON	2%	79,457
			TOWN OF KENLY	2%	31,259
			TOWN OF SELMA	2%	90,654
			TOWN OF SMITHFIELD	2%	362,905
LEE COUNTY	3%	334,635	CITY OF SANFORD	3%	333,515
LENOIR COUNTY	3%	319,851	CITY OF KINSTON	3%	245,023
LINCOLN COUNTY	3%	282,849	CITY OF LINCOLNTON	3%	132,270
MACON COUNTY	3%	2,367,722	TOWN OF FRANKLIN	3%	181,306
MADISON COUNTY	5%	939,727			
MARTIN COUNTY	6%	329,776			
MCDOWELL COUNTY	5%	1,134,689			
MECKLENBURG COUNTY	8%				
Occupancy Tax	6%	47,281,676			
NASCAR Tax	2%	15,635,071			
MITCHELL COUNTY	3%	145,885			
MONTGOMERY COUNTY	3%	181,014			
MOORE COUNTY	3%	3,052,636			
NASH COUNTY	5%	2,125,890			
NEW HANOVER COUNTY	3%	10,943,460	CITY OF WILMINGTON	3%	5,804,447
			TOWN OF CAROLINA BEACH	3%	2,724,343

			TOWN OF KURE BEACH	3%	1,043,819
			TOWN OF WRIGHTSVILLE BEACH	3%	2,064,001
NORTHAMPTON COUNTY	6%	156,495			
ONslow COUNTY	3%	3,841,019	CITY OF JACKSONVILLE	3%	1,326,782
			TOWN OF NORTH TOPSAIL BEACH	3%	1,941,229
			TOWN OF SWANSBORO	3%	102,689
ORANGE COUNTY	3%	1,661,844	TOWN OF CARRBORO	3%	184,519
			TOWN OF CHAPEL HILL	3%	1,297,316
			TOWN OF HILLSBOROUGH	3%	105,814
PAMLICO COUNTY			TOWN OF ORIENTAL	3%	48,432
PASQUOTANK COUNTY	6%	893,365			
PENDER COUNTY	3%	46,371	TOWN OF BURGAW	3%	11,394
			TOWN OF SURF CITY	3%	1,481,440
			TOWN OF TOPSAIL BEACH	3%	580,656
PERQUIMANS COUNTY	6%	22,920			
PERSON COUNTY	6%	580,656			
PITT COUNTY	6%	2,590,137			
POLK COUNTY	3%	464,045	TOWN OF COLUMBUS	3%	31,455
			TOWN OF TRYON	3%	47,821
			TOWN OF SALUDA	3%	44,531
RANDOLPH COUNTY	5%	1,325,899			
RICHMOND COUNTY	3%	519,718			
ROBESON COUNTY			CITY OF LUMBERTON	6%	1,632,578
			TOWN OF PEMBROKE	3%	86,089
			TOWN OF ROWLAND	2%	11,637
			TOWN OF ST PAULS	6%	47,165
ROCKINGHAM COUNTY	3%	495,922	CITY OF EDEN	2%	107,741
			CITY OF REIDSVILLE	2%	79,579
ROWAN COUNTY	6%	1,287,115			
RUTHERFORD COUNTY	6%	2,889,038			

SAMPSON COUNTY	6%	202,135			
SCOTLAND COUNTY	6%	557,867			
STANLY COUNTY	6%	456,883			
SURRY COUNTY	6%	189,324	CITY OF MOUNT AIRY	6%	652,568
			TOWN OF DOBSON	6%	205,909
			TOWN OF ELKIN	6%	97,125
			TOWN OF PILOT MOUNTAIN	6%	37,824
SWAIN COUNTY	4%	2,006,700			
TRANSYLVANIA COUNTY	5%	2,077,107			
TYRRELL COUNTY	6%	16,868			
UNION COUNTY			CITY OF MONROE	5%	740,932
VANCE COUNTY	6%	479,086			
WAKE COUNTY	6%	29,101,451			
WASHINGTON COUNTY	6%	162,693			
WATAUGA COUNTY	6% c	4,302,768	TOWN OF BEECH MOUNTAIN	6%	1,374,744
			TOWN OF BLOWING ROCK	6%	1,788,396
			TOWN OF BOONE	6%	2,143,039
			TOWN OF SEVEN DEVILS	6%	419,077
WAYNE COUNTY	1%	215,382	CITY OF GOLDSBORO	5%	937,143
WILKES COUNTY			TOWN OF WILKESBORO	3%	205,029
WILSON COUNTY	6%	1,356,868			
YADKIN COUNTY	6% c	40,244	TOWN OF JONESVILLE	6%	446,988
			TOWN OF YADKINVILLE	6%	35,678
YANCEY COUNTY	3%	316,699			
TOTAL		\$ 325,982,318			\$ 65,178,450

## NOTES

Data compiled from reports furnished by counties and municipalities to the Local Government Division, North Carolina Department of Revenue

a The Village of Bald Head Island is exempt from the 1% Brunswick County tax

**b New Hanover Occupancy Tax is 3% countywide, with an additional 3% in unincorporated areas.**

**c Watauga County and Yadkin County Occupancy Taxes only apply in unincorporated areas.**

## ***Appendix D***

North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
<b>Alamance</b>	3%	<i>2/3 to the Tourism Development Authority - Used to further the development of travel, tourism, and conventions through advertising and promotion.</i>	2%	1%	
	3%	<i>1/3 to Alamance County - Used for acquiring, constructing, financing (including debt service), maintaining, and operating civic centers, arts centers, libraries, parks, museums, and recreational facilities, and for visitor-related programs and activities including, but not limited to, museums and other art or cultural programs, events, and festivals.</i>			
Burlington	3%	<i>Municipal Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
Elon	3%	<i>Municipal Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
Graham	3%	<i>Municipal Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
Mebane	3%	<i>Municipal Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
<b>Alexander</b>	–				
<b>Alleghany</b>	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
<b>Anson</b>	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
<b>Ashe</b>	3%	<i>1/3 to the Ashe County Chamber of Commerce - Used to promote travel &amp; tourism.</i>	1%		2%
		<i>2/3 to Ashe County - Used for any public purpose.</i>			
Jefferson	3%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
Lansing	3%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
West Jefferson	3%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
<b>Avery (unincorporated areas only)</b>	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
Banner Elk	6%	<i>Tourism Development Authority of the taxing city - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
Crossnore	6%	<i>Tourism Development Authority of the taxing city - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
Elk Park	6%	<i>Tourism Development Authority of the taxing city - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	



North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
Grandfather Village	6%	<i>Tourism Development Authority of the taxing city - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
Linville	6%	Tourism Development Authority of the taxing city- At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Newland	6%	<i>Tourism Development Authority of the taxing city- At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
Sugar Mountain	6%	<i>Tourism Development Authority of the taxing city- At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
<b>Beaufort</b>	-				
Washington	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
<b>Bertie</b>	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
<b>Bladen</b>	-				
<b>Brunswick</b>	1%	<i>Tourism Development Authority - Used to promote travel &amp; tourism.</i>	1%		
Bald Head Island	6%*	<i>Village Council - Used to promote tourism and for tourism-related expenditures. *County tax does not apply to this municipality.</i>	0% - 6%	0% - 6%	
Caswell Beach	5%	<i>Town Council - First 3% used for tourism-related expenditures which include the criminal justice system, fire protection, health facilities, waste &amp; sewage treatment, control/repair of waterfront erosion, and remaining 2% used only for beach nourishment and protection.</i>		2%	3%
Holden Beach	5%	<i>Town Council - First 3% used for tourism-related expenditures which include the criminal justice system, fire protection, health facilities, waste &amp; sewage treatment, control/repair of waterfront erosion, and remaining 2% used only for beach nourishment and protection.</i>		2%	3%
Leland	3%	<i>Tourism Development Authority - At least 2/3 used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
Oak Island	5%	<i>Town Board of Commissioners - First 3% used for tourism-related expenditures; remaining 2% used only for beach nourishment and protection.</i>		5%	
Ocean Isle Beach	5%	<i>City officials - First 3% used for tourism-related expenditures which include the criminal justice system, fire protection, health facilities, waste &amp; sewage treatment, control/repair of waterfront erosion, and remaining 2% used only for beach nourishment and protection.</i>		2%	3%
Shallotte	3%	<i>Tourism Development Authority - At least 1/2 used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	1.5%	1.5%	
Southport	3%	<i>Tourism Development Authority - At least 2/3 used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
St. James	5%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	3.33%	1.66%	

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Sunset Beach	5%	<i>City officials</i> - First 3% used for tourism-related expenditures which include the criminal justice system, fire protection, health facilities, waste & sewage treatment, control/repair of waterfront erosion, and remaining 2% used only for beach nourishment .		2%	3%
<b>Buncombe</b>	6%	<i>Tourism Development Authority</i> - 2/3 shall be used only to further the development of travel, tourism, meetings and events in the county through marketing, advertising, sales & promotion and for the administrative expenses (includes salaries, benefits, operations and facilities) of the Authority, not to exceed 20% of the net proceeds for the applicable fiscal year; the remainder shall be split evenly between a Tourism Product Development Fund to provide financial assistance for major tourism projects in order to significantly increase patronage of lodging facilities in, and further economic development in, Buncombe County; and The Legacy Investment from Tourism Fund to provide financial assistance for tourism-related projects that are designed to increase patronage of lodging facilities, meeting facilities, and convention facilities by attracting tourists, business travelers, or both and benefits the community at large in Buncombe County.	4%	2%	
<b>Burke</b>	6%	<i>Tourism Development Authority</i> - Of the first 3%, at least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures. Remaining 3% of the tax is distributed to a Morganton account (45%), a Burke County account (30%), and a Valdese account (25%), and used in the same way as the first 3%.	4%	2%	
<b>Cabarrus</b>	6%	<i>County Tourism Authority</i> - Used to develop or promote tourism, tourist-related support services and facilities, tourist-related events, tourist-related activities, or tourist attractions.	0% - 6%	0% - 6%	
<b>Caldwell</b>	3%	<i>Caldwell County Chamber of Commerce</i> - After 15% of funds for admin, 1/2 used to promote travel & tourism and sponsor tourist-oriented events/activities, and 1/2 used to promote industrial and economic growth.	1.5%		1.5%
Lenoir	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
<b>Camden</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Carteret</b>	6%	50% to the <i>Carteret County Tourism Development Authority</i> to promote travel and tourism; 50% to <i>Carteret County</i> for beach nourishment.	3%	3%	
<b>Caswell</b>	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Yanceyville	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
<b>Catawba</b>	-				
Claremont	4%	<i>City of Claremont</i> - Proceeds deposited in the general fund.			4%

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Conover	6%	<i>City of Conover</i> - Remits its tax to the Hickory-Conover TDA. Hickory-Conover Tourism Development Authority- Prior to and through December 31, 2039, 2/3 to be used for improving, leasing, constructing, financing, operating or acquiring facilities and properties needed to provide for a convention center facility, including parking facilities for the convention center; remainder must be used to promote travel and tourism. After December 31, 2039, at least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	4%	
Hickory	6%	<i>City of Hickory</i> - Remits its tax to the Hickory-Conover Tourism Development Authority- Prior to and through December 31, 2039, 2/3 to be used for improving, leasing, constructing, financing, operating or acquiring facilities and properties needed to provide for a convention center facility, including parking facilities for the convention center; remainder must be used to promote travel and tourism. After December 31, 2039, at least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	4%	
Chatham	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Cherokee	4%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2.66%	1.33%	
Chowan	5%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
Clay	3%	<i>Clay County Commissioners</i> (until net proceeds exceed \$150,000, then a TDA will be formed)- At least 2/3 to promote travel and tourism; remainder for tourism-related expenditures.	3%		
Cleveland	3%	<i>County Commissioners</i> - Used for any public purpose.			3%
Boiling Springs	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Grover	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Kings Mountain	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Shelby	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Columbus	3%	<i>County Tourism Board</i> -Used to promote travel & tourism and for tourism-related expenditures.	0% - 3%	0% - 3%	

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<b>Craven</b>	6%	<p><i>First 3% to the Tourism Development Authority - Used for: 1) Direct advertising costs for visitor promotions, conventions, or tourism; 2) Marketing and promotions expenses; 3) Operating expenses for the Visitor Information Center; 4) Salaries, benefits, and expenses for Visitor Information Center personnel; and 5) Other expenses that aid and encourage visitor promotions, conventions, or tourism. (35% of net proceeds in excess of \$100,000 of the first 3% collected is remitted to the Room Tax Trust Fund.)</i></p> <p><i>Remaining 3% to the Room Tax Trust Fund - Used to construct, maintain, operate, or market a convention or meeting facility in New Bern and a tourist center in Havelock.</i></p>	2% - 6%	0% - 4%	
<b>Cumberland</b>	6%	<p><i>Of the first 3%:</i></p> <p><i>1) 1/2 to Cumberland County - Used for the benefit of the Cumberland County Auditorium Commission to help finance major repairs, renovation, rehabilitation, or other capital improvements to its existing facilities and any new additions. May also be utilized by the Commission for financing construction of new convention-oriented or multipurpose facilities.</i></p> <p><i>2) Remaining 1/2 - Used specifically for advertising the auditorium and promoting travel &amp; tourism.</i></p> <p><i>Remaining 3% to the Tourism Development Authority - 1/2 used to promote travel &amp; tourism and for tourism-related expenditures, and 1/2 distributed to the Arts Council of Fayetteville/Cumberland County for arts festivals and other arts events that will draw tourists or other business travelers to the area.</i></p>	3%	3%	
<b>Currituck</b>	6%	<p><i>Tourism Development Authority (County Commissioners) - First 3% used only for tourism-related expenditures including beach nourishment. Of the remaining 3%, at least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i></p>	2%	4%	
<b>Dare</b>	6%	<p><i>Of the first 3% - Used only for tourist-related purposes, including construction and maintenance of public facilities and buildings, garbage, refuse, solid waste collection and disposal, police protection and emergency services:</i></p> <p><i>1) 2/3 to the six towns (Duck, Southern Shores, Kitty Hawk, Kill Devil Hills, Nags Head, Manteo)- distributed in proportion to the amount of ad valorem tax levied by each town for the preceding fiscal year.</i></p> <p><i>2) 1/3 to Dare County - Tourism-impacted municipal services: 25% for garbage, refuse, and solid waste collection and disposal; 25% for police protection; and 50% for emergency services.</i></p> <p><i>Additional 1% to the Dare County Tourism Board- 3/4 must be used for the cost of administration and to promote tourism, and 1/4 used for services and programs needed due to the impact of tourism on the county.</i></p> <p><i>Remaining 2% to Dare County- Used for beach nourishment.</i></p>	0.75%	1.25%	4%
<b>Davidson (unincorporated areas only)</b>	6%	<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i></p>	4%	2%	
Lexington	6%	<p><i>Lexington Tourism Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i></p>	2%	1%	

North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
Thomasville	6%	<i>Tourism Commission</i> - If the rate is 3%, then at least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures. If the rate exceeds 3%, then the proceeds- equivalent of a 3% tax- shall be used as stated above and the excess proceeds shall be used only to construct or maintain a visitors' center.	2%	4%	
Davie	3%	<i>County officials</i> - At least 1/2 must be deposited in a special account and used to promote travel & tourism and finance capital projects related to tourism (any tax proceeds in the special account not appropriated after 3 years are remitted to the general fund of Davie County and may be used for any lawful purpose); remainder used for any lawful purpose.	0% - 1.5%	0% - 1.5%	1.5%
Bermuda Run	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Cooleemee	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Mocksville	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Duplin	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Durham	6%	<i>First 3% distributed to Durham County (57.5%) and to the City of Durham (42.5%)</i> - May be used for any public purpose.  <i>Remaining 3% to the Convention and Visitors Bureau</i> - First 2% used to promote travel, tourism, & conventions. Of the remaining 1%, first \$1.4 million to the City of Durham to finance debt service associated with the construction of the Performing Arts Theater; after 32 years the first \$1.4 million shall be used by the Bureau to promote travel & tourism. Next \$500,000 to Durham County for improvements to the Museum of Life and Science, which may include the financing of debt service. Any additional net proceeds will be used to promote travel, tourism, and conventions in Durham County.	2%	1%	3%
Edgecombe	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	

North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
Forsyth	6%	<p><i>Of the first 3%:</i></p> <p>1) 5% divided among the municipalities other than Winston-Salem on a pro rata basis - Used only for economic development and cultural &amp; recreational purposes.</p> <p>2) Remainder to the Tourism Development Authority - Used to further the development of travel, tourism, and conventions.</p> <p><i>Of the remaining 3%:</i></p> <p>1) 5% divided among the municipalities other than Winston-Salem on a pro rata basis - Used only for economic development and cultural &amp; recreational purposes.</p> <p>2) 1/3 of the remaining proceeds to the Tourism Development Authority - Used to further the development of travel, tourism, and conventions.</p> <p>3) 10% of the remaining proceeds divided among municipalities other than Winston-Salem, in which taxable establishments are located, in proportion to the amount of tax proceeds collected in each municipality - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p> <p>4) Remainder divided between Winston-Salem and Forsyth County on a pro rata basis - Used only for economic development and cultural &amp; recreational purposes.</p>	3.92%	2.08%	
Franklin	6%	<p>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	4%	2%	
Gaston	3%	<p>Board of Commissioners - Used for economic development to promote travel &amp; tourism, including administrative expenses of the county's Travel and Tourism Office.</p>	3%		
Belmont	3%	<p>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	2%	1%	
Cramerton	3%	<p>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	2%	1%	
Dallas	3%	<p>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	2%	1%	
Gastonia	3%	<p>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	2%	1%	
Lowell	3%	<p>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	2%	1%	
McAdenville	3%	<p>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	2%	1%	
Mount Holly	3%	<p>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	2%	1%	
Ranlo	3%	<p>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	2%	1%	

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<b>Gates</b>	-				
<b>Graham</b>  Graham County District G (unincorporated areas only)  Fontana Dam  Lake Santeetlah  Robbinsville	3%  3%  3%  3%  3%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>  <i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>  <i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>  <i>Town Council - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>  <i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%  2%  2%  2%	1%  1%  1%  1%	
<b>Granville</b>	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
<b>Greene</b>	-				
<b>Guilford</b>          Greensboro          High Point	3%          3%          3%	<i>70% to the Greensboro/Guilford County Tourism Development Authority - 4/5 used to promote travel &amp; tourism activities/programs, and up to \$170,000 of the remaining 1/5 may be used for tourist-related events including grant programs; remainder used for tourism, conventions, and capital improvements.</i>  <i>30% to the City of High Point - 85% used to promote travel &amp; tourism activities/programs, and 15% used for specific tourist-related events.</i>  <i>1) 1/5 to Greensboro/Guilford County Tourism Development Authority - Used for activities and programs promoting and encouraging travel &amp; tourism.</i>  <i>2) 4/5 to the City of Greensboro - Used to finance the renovation and expansion of the Greensboro War Memorial Coliseum arena, the renovation and expansion of the remainder of the Greensboro War Memorial Complex and acquisition of property in the vicinity, and for the maintenance of the complex.</i>  <i>City of High Point - Used for furniture market promotion and visitor assistance. (Furniture market promotion and visitor assistance is defined as: activities and expenditures to promote the International Home Furnishings Market in the city and to assist visitors who attend it. The term may include advertising and other promotional activities, transportation and parking, housing facilitation, buyer registration, and administration of these activities.)</i>	2.45%          0.6%          0% - 3%	0.55%          2.4%          0% - 3%	
<b>Halifax</b>          Roanoke Rapids	5%          1%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>  <i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures. Net proceeds are remitted to the Halifax County TDA requiring it to hold funds in a separate account and administer separately.</i>	3.33%          0.66%	1.66%          0.33%	

North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
<b>Harnett</b>  Averagesboro Township (Dunn) <i>(The tax is levied by Harnett County Board of Commissioners, but only within Averagesboro Township)</i>	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
<b>Haywood</b>	4%	<i>Tourism Development Authority - Of the first 3%, at least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures. The remaining 1% is segregated into five separate accounts (Canton area, Clyde area, Lake Junaluska area, Maggie Valley area, and Waynesville area) based on the ZIP code of accommodations yielding the tax proceed, and at least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures in each of the collection areas.</i>	2.66%	1.33%	
<b>Henderson</b>	5%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	3.33%	1.66%	
<b>Hertford</b>  Ahoskie  Murfreesboro	3%	<i>County Commissioners - Used for any lawful purpose.</i>			3%
	3%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
	3%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
<b>Hoke</b>	-				
<b>Hyde</b>  Ocracoke	3%	<i>County Commissioners - Used for any public purpose. (The county shall spend 90% of the proceeds collected on the mainland only for the direct benefit of the mainland. The county shall spend 90% of the proceeds collected on Ocracoke only for the direct benefit of the island.)</i>			3%
	2%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	1.33%	0.66%	
<b>Iredell</b>  Iredell County District I (unincorporated areas only)  Mooresville	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
	4%	<i>Travel and Tourism Authority - At least 3/4 used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	3%	1%	



North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
Statesville	5%	<p><i>First 3% to the City of Statesville - Used for construction, operation, and maintenance of a civic center, for payment of interest or retiring principal on debt related to a civic center, or for promotion of travel &amp; tourism.</i></p> <p><i>Of the remaining 2%:</i></p> <p><i>1) 1/2 to Tourism Development Authority - Used to promote travel &amp; tourism.</i></p> <p><i>2) 1/2 to the City of Statesville - Used for operation and maintenance of a civic center and for payment of interest or retiring principal on debt related to a civic center.</i></p>	1% - 4%	1% - 4%	
Troutman	3%	<p><i>Tourism Development Authority - At least 2/3 used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i></p>	2%	1%	
<b>Jackson</b>	4%	<p><i>Tourism Development Authority- At least 2/3 used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i></p>	3%	1%	
<b>Johnston</b>	3%	<p><i>County Tourism Authority - Revenue is remitted to listed organizations in towns from which tax is collected. The revenue shall be used for: 1) direct advertising costs for visitor promotions, conventions, or tourism; 2) marketing &amp; promotions expenses; 3) operating expenses for tourist-oriented events; 4) administrative expenses; 5) tourist-related capital projects; 6) other expenses that aid and encourage visitor promotions, conventions, or tourism; and 7) any additional administrative costs incurred by the county.</i></p>	0% - 3%	0% - 3%	
Benson	2%	<p><i>County Tourism Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourist-related expenditures.</i></p>	1.33%	0.66%	
Clayton District C (only that part of the Town of Clayton that is located within Johnston County)	2%	<p><i>County Tourism Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourist-related expenditures.</i></p>	1.33%	0.66%	
Four Oaks	2%	<p><i>County Tourism Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourist-related expenditures.</i></p>	1.33%	0.66%	
Kenly	2%	<p><i>County Tourism Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourist-related expenditures.</i></p>	1.33%	0.66%	
Selma	2%	<p><i>County Tourism Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourist-related expenditures.</i></p>	1.33%	0.66%	
Smithfield	2%	<p><i>County Tourism Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourist-related expenditures.</i></p>	1.33%	0.66%	
<b>Jones</b>	-				
<b>Lee</b>	3%	<p><i>Lee County - Proceeds held in a capital reserve fund until a sufficient amount has accumulated to construct a Community Resource Center; proceeds shall then be used to construct and maintain the Center. Any excess over the amount needed for maintenance of the Center may be used by for any lawful purpose.</i></p>			3%
Sanford	3%	<p><i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder to be used for the operation, maintenance, promotion and renovation of the Dennis A. Wicker Civic Center. Any funds not spent or obligated to the Civic Center may be used by the authority for the promotion of travel and tourism.</i></p>	2%	1%	

North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
<b>Lenoir</b>	3%	<i>Tourism Development Authority</i> - Used only to further the development of travel, tourism, and conventions through advertising and promotion, to sponsor tourist-oriented events/activities, and to finance tourist-related capital projects.	0% - 3%	0% - 3%	
Kinston	3%	<i>Tourism Development Authority</i> - Used only to further the development of travel, tourism, and conventions through advertising and promotion, to sponsor tourist-oriented events/activities, and to finance tourist-related capital projects.	0% - 3%	0% - 3%	
<b>Lincoln</b>	3%	<i>Lincoln County</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Lincolnton	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
<b>Macon</b>	3%	<i>Travel and Tourism Authority</i> - Used only to promote travel & tourism.	3%		
Franklin	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
<b>Madison</b>	5%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
<b>Martin</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>McDowell</b>	5%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
<b>Mecklenburg</b>  <i>(See appendix for full occupancy tax allocation.)</i>	8%  <i>(Two separate occupancy taxes, 6% and 2%)</i>	<i>First 3% to the City of Charlotte</i> - Used for convention center facilities.  <i>Remaining 3% to be distributed to Cornelius, Davidson, Huntersville, Matthews, Mint Hill, and Pineville</i> - Used for visitor promotion and tourism-related expenditures.  <i>Additional 2% to the City of Charlotte</i> - Used only for the acquisition, construction, repair, maintenance, and financing of a NASCAR Hall of Fame Museum facility and an ancillary and adjacent NASCAR/convention center ballroom facility.	0% - 3%	5% - 8%	
<b>Mitchell</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Montgomery</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Moore</b>	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures. * Currently pending approval of Board of County Commissioners	3%	1%	
<b>Nash</b>	5%	<i>First 3% to the Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures. <i>Remaining 2% to the City of Rocky Mount</i> - Used for tourism-related expenditures specifically approved in advance by the TDA.	2%	3%	

North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
<b>New Hanover</b> <i>(except Convention Center District)</i>	3%	<i>3/5 to New Hanover County - Used for beach nourishment. 2/5 to the Cape Fear Coast Convention and Visitors Bureau (set up as a TDA) - Used to promote travel &amp; tourism.</i>	1.2%	1.8%	
<p data-bbox="100 358 386 412">New Hanover County District U (unincorporated areas only)</p> <p data-bbox="184 444 302 467">Wilmington</p> <p data-bbox="65 521 422 544">Wilmington Convention Center District</p> <p data-bbox="71 630 415 769">Carolina Beach, Kure Beach, and Wrightsville Beach <i>(County collects and administers the occupancy tax on behalf of the towns listed above.)</i></p>	<p data-bbox="495 370 533 393">3%</p> <p data-bbox="495 444 533 467">3%</p> <p data-bbox="495 521 533 544">3%</p> <p data-bbox="443 672 585 725">3% (in each town)</p>	<p data-bbox="596 358 1381 412"><i>Cape Fear Coast Convention and Visitors Bureau - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i></p> <p data-bbox="596 435 1409 482"><i>City of Wilmington Convention center account - Used by the City of Wilmington for the construction, financing, operation, promotion, and maintenance of a public convention center.</i></p> <p data-bbox="596 509 1409 557"><i>City of Wilmington Convention center account - Used by the City of Wilmington for the construction, financing, operation, promotion, and maintenance of a public convention center.</i></p> <p data-bbox="596 634 1440 760"><i>Cape Fear Coast Convention and Visitors Bureau (set up as a TDA) - In each individual beach community, at least 1/2 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures that are designed to increase the use of lodging facilities, meeting facilities or convention facilities or to attract tourists or business travelers to the area and includes tourism-related expenditures as approved by the TDA Board of Directors.</i></p>	<p data-bbox="1514 370 1551 393">2%</p> <p data-bbox="1514 688 1572 711">1.5%</p>	<p data-bbox="1713 370 1751 393">1%</p> <p data-bbox="1713 444 1751 467">3%</p> <p data-bbox="1713 521 1751 544">3%</p> <p data-bbox="1713 688 1772 711">1.5%</p>	
<b>Northampton</b>	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
<p data-bbox="54 906 134 928"><b>Onslow</b></p> <p data-bbox="184 961 302 984">Jacksonville</p> <p data-bbox="149 1011 338 1034">North Topsail Beach</p> <p data-bbox="191 1062 296 1084">Swansboro</p>	<p data-bbox="495 906 533 928">3%</p> <p data-bbox="495 961 533 984">3%</p> <p data-bbox="495 1011 533 1034">3%</p> <p data-bbox="495 1062 533 1084">3%</p>	<p data-bbox="596 894 1413 941"><i>Onslow County - Proceeds deposited in the general fund and are used to further the development of travel, tourism, and conventions.</i></p> <p data-bbox="596 951 1356 998"><i>Tourism Development Authority - At least 2/3 must be used for tourism-related expenditures; remainder used for tourism promotion.</i></p> <p data-bbox="596 1011 1014 1034"><i>North Topsail Beach - Used for beach nourishment.</i></p> <p data-bbox="596 1047 1409 1094"><i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i></p>	<p data-bbox="1486 906 1577 928">0% - 3%</p> <p data-bbox="1514 961 1551 984">1%</p> <p data-bbox="1514 1011 1551 1034">3%</p> <p data-bbox="1514 1062 1551 1084">2%</p>	<p data-bbox="1696 906 1787 928">0% - 3%</p> <p data-bbox="1724 961 1761 984">2%</p> <p data-bbox="1724 1011 1761 1034">3%</p> <p data-bbox="1724 1062 1761 1084">1%</p>	
<p data-bbox="54 1133 134 1156"><b>Orange</b></p> <p data-bbox="197 1209 289 1232">Carrboro</p> <p data-bbox="191 1279 296 1302">Chapel Hill</p> <p data-bbox="184 1346 302 1369">Hillsborough</p>	<p data-bbox="495 1133 533 1156">3%</p> <p data-bbox="495 1209 533 1232">3%</p> <p data-bbox="495 1279 533 1302">3%</p> <p data-bbox="495 1346 533 1369">3%</p>	<p data-bbox="596 1110 1440 1187"><i>Board of Commissioners - The Board decides on the allocation of revenues annually during its budgeting process. At least 10% is used to provide funding for visitor information services and to support cultural events.</i></p> <p data-bbox="596 1196 1409 1243"><i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i></p> <p data-bbox="596 1253 1434 1330"><i>Town Council - The Town Council decides on the allocation of revenues annually during its budgeting process. At least 10% is used to provide funding for visitor information services and to support cultural events.</i></p> <p data-bbox="596 1339 1409 1386"><i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i></p>	<p data-bbox="1486 1133 1577 1156">0% - 2.7%</p> <p data-bbox="1514 1209 1551 1232">2%</p> <p data-bbox="1486 1279 1577 1302">0% - 2.7%</p> <p data-bbox="1514 1346 1551 1369">2%</p>	<p data-bbox="1696 1133 1787 1156">0.3% - 3%</p> <p data-bbox="1724 1209 1761 1232">1%</p> <p data-bbox="1696 1279 1787 1302">0.3% - 3%</p> <p data-bbox="1724 1346 1761 1369">1%</p>	<p data-bbox="1900 1133 1990 1156">0% - 2.7%</p> <p data-bbox="1900 1279 1990 1302">0% - 2.7%</p>
<p data-bbox="54 1393 134 1416"><b>Pamlico</b></p> <p data-bbox="201 1433 285 1456">Oriental</p>	<p data-bbox="506 1393 522 1416">-</p> <p data-bbox="495 1433 533 1456">3%</p>	<i>Board of Commissioners - At least 1/4 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	0.75%	2.25%	

North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
<b>Pasquotank</b>  Elizabeth City <i>(Elizabeth City Council may levy a room occupancy tax at a rate that does not exceed 6% when combined with the Pasquotank County occupancy tax rate.)</i>	6%  6%	<i>Tourism Development Authority - Elizabeth City- Pasquotank County Tourism Development Authority- Of the first 3%, 1/2 is used to promote travel &amp; tourism, 1/4 is used for tourism-related expenditures recommended by the City of Elizabeth City Council, and 1/4 is used for tourism-related expenditures recommended by the Pasquotank County Board of Commissioners. Of the remaining 3%, at least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	3.5%	2.5%	
<b>Pender</b>  Burgaw  Surf City  Topsail Beach	3%  3%  3%  3%	<i>Proceeds from accommodations in Surf City to Surf City - Used for beach nourishment.</i>  <i>Proceeds from accommodations in Topsail Beach to Topsail Beach - Used for beach nourishment.</i>  <i>Remaining proceeds from accommodations in Pender County to Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>  <i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>  <i>Surf City - Used only for tourism-related expenditures- includes criminal justice system, fire protection, public facilities and utilities, health facilities, solid waste &amp; sewage treatment, and the control/repair of water front erosion.</i>  <i>Topsail Beach - Used only for tourism-related expenditures- includes criminal justice system, fire protection, public facilities and utilities, health facilities, solid waste &amp; sewage treatment, and the control/repair of water front erosion.</i>	0% - 3%  2%	0% - 3%  1%  3%  3%	
<b>Perquimans</b>	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	6%	
<b>Person</b>	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
<b>Pitt</b>	6%	<i>Convention and Visitors Authority - Of the first 3%, at least 2/3 must be used to promote travel &amp; tourism in Pitt County and the City of Greenville; remainder used for tourism-related expenditures. The remaining 3% is used to reimburse Pitt County and the City of Greenville for any funds they have advanced to purchase property for a convention center. After full reimbursement of the city and county, the money shall be used to finance, construct, maintain, operate, or market a convention center.</i>	2%	4%	
<b>Polk</b>  Columbus  Saluda  Tryon	3%  3%  3%  3%	<i>Polk County - Used only to promote travel &amp; tourism.</i>  <i>Town Council - 1/2 is used to promote travel &amp; tourism, and 1/2 is used for any public purpose.</i>  <i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>  <i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	3%  1.5%  2%  2%	1.5%  1%  1%	1.5%

North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
<b>Randolph</b>	5%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
<b>Richmond</b>	6%	<i>Tourism Development Authority</i> - 1/2 is used to promote travel & tourism, and 1/2 is used for tourism-related expenditures in the City of Rockingham that are mutually agreed upon by the county TDA and the Rockingham City Council.	3%	3%	
<b>Robeson</b>	-				
Lumberton	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Pembroke	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Rowland	2%	<i>City officials</i> - Used for sponsoring tourist-oriented events, encouraging tourism through advertising and promotion, establishing a visitors' center, and other expenditures that directly enhance tourism; also includes the following type of expenditures- criminal justice system, fire protection, public facilities and utilities, health facilities, and solid waste & sewage treatment.	0% - 2%	0% - 2%	
St. Pauls	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Rockingham</b>	3%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	2%	1%	
Eden	2%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	1.33%	0.66%	
Reidsville	2%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	1.33%	0.66%	
<b>Rowan</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Rutherford</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Sampson</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Scotland</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Stanly</b>	6%	<p>5/6 of proceeds from accommodations in the City of Albemarle to the City of Albemarle - 2/5 of that is then remitted to the Stanly County Tourism Development Authority for promoting travel &amp; tourism, and 3/5 is used for tourism-related expenditures.</p> <p>Proceeds from accommodations in each municipality (other than Albemarle) to that municipality - Each municipality remits to the Stanly County Tourism Development Authority each year the greater of \$1.00 per capita of the municipality's population or 1/2 of the amount remitted to the municipality for promoting travel &amp; tourism; remainder used for tourism-related expenditures in the county.</p> <p>The greater of \$25,000 a year or 1/2 of the remaining proceeds of the occupancy tax to the Tourism Development Authority - Used to promote travel &amp; tourism.</p> <p>Remaining proceeds to Stanly County - Used for tourism-related expenditures.</p>	Approx. 3%	Approx. 3%	

North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
<b>Stokes</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Surry</b> (unincorporated areas only)	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Dobson	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Elkin	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Mount Airy	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
Pilot Mountain	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Swain</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Transylvania</b>	5%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
<b>Tyrrell</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	
<b>Union</b>	1%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	0.66%	0.33%	
Indian Trail	5%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
Monroe	5%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
Stallings District S <i>(Taxing district consists of only that part of the town that is located within Union County.)</i>	5%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	3.33%	1.66%	
<b>Vance</b>	6%	<i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel & tourism; remainder used for tourism-related expenditures.	4%	2%	

North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
<b>Wake</b> (See appendix for full tax occupancy tax allocation.)	6%	<i>Of the first \$3,815,000:</i> 1) 45.25% to the City of Raleigh - First \$680,000 used for tourism-related expenditures; remaining proceeds used for the Raleigh Civic Center Complex or similar facilities, and the construction of sports, cultural, and arts facilities. 2) 5% of the remaining proceeds to the Town of Cary - Used for public relations and promotional activities and for visitor-related programs and activities. 3) 34.75% of the remaining proceeds to Wake County - Used only for the Raleigh Civic Center Complex or similar facilities or for construction of sports, cultural, and arts facilities. 4) 15% of the remaining proceeds to the Greater Raleigh Convention and Visitor Bureau - Used to promote travel, tourism, and conventions. <i>Proceeds in excess of \$3,815,000 distributed to the City of Raleigh, Town of Cary, Raleigh Regional Convention and Visitor Bureau, and Wake County - Used for the purposes noted above and capital projects.</i>	Approx. 2%	Approx. 4%	
<b>Warren</b>	5%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	3.33%	1.66%	
<b>Washington</b>	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
<b>Watauga (unincorporated areas only)</b>  Beech Mountain  (Only up to 3% if District W is levying an occupancy tax)  Beech Mountain District W  (In addition to current town occupancy tax; a special taxing district containing that part of the Town of Beech Mountain located in Watauga Co.)  Blowing Rock  Boone  Seven Devils  Seven Devils District W	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
	3%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	
	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
	6%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	4%	2%	
	3%	<i>Tourism Development Authority - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</i>	2%	1%	

North Carolina County/ Municipality	2024 Occupancy Tax Rate	Occupancy Tax Allocation	Allocation to Tourism Promotion	Allocation to Tourism-Related Expenditures	Allocation to Generally Non-Tourism Activities
<b>Wayne</b>  Goldsboro  <i>(Currently, the remainder of the occupancy tax proceeds is being used in accordance with option 2.)</i>	1%           5%	<p><i>Tourism Development Authority</i> - All funds used to promote travel and tourism.</p> <p><i>No more than 1/5 to the Tourism Council</i> - Used to develop tourism, support services, and tourist-related events, and for any other appropriate activities to provide tourism-related facilities and attractions.</p> <p><i>Remainder to the citizens' advisory committee</i> - Used for a study of the feasibility of the construction of a civic center.</p> <p>1) <i>If civic center feasible, remainder to the City of Goldsboro</i> - Used for improving, leasing, constructing, financing, operating, or acquiring facilities and properties as needed to provide for a civic center facility.</p> <p>2) <i>If civic center not feasible at present, up to 1/2 to the Tourism Council</i> - Used to develop tourism, support services, and tourist-related events, and for any other appropriate activities to provide tourism-related facilities and attractions.</p> <p><i>Remainder to the City of Goldsboro</i> - Invested in a special interest bearing fund and held for improving, leasing, constructing, financing, operating, or acquiring facilities and properties, either by the city or in conjunction with other governmental, educational, or nonprofit entities.</p> <p>3) <i>If civic center not feasible, remainder to the Tourism Council</i> - Used to develop tourism, support services, and tourist-related events, and for any other appropriate activities to provide tourism-related facilities and attractions.</p>	1%  0% - 3%	2% - 5%	
<b>Wilkes</b> (unincorporated areas only)	6%	<p><i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	4%	2%	
<b>Wilson</b>	6%	<p><i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	4%	2%	
<b>Yadkin</b> (outside Jonesville and Yadkinville)	6%	<p><i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	4%	2%	
<b>Yancey</b>	6%	<p><i>Tourism Development Authority</i> - At least 2/3 must be used to promote travel &amp; tourism; remainder used for tourism-related expenditures.</p>	4%	2%	



## NOTES:

(%) - A percentage inside closed parentheses indicates an entity's legally enabled occupancy tax rate above what is currently collected

Promote travel and tourism is defined as: To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in these activities.

Tourism-related expenditures are defined as : Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, and convention facilities in a county by attracting tourists or business travelers to the city/county. The term includes tourism-related capital expenditures.

Beach Nourishment is defined as: The placement of sand, from other sand sources, on a beach or dune by mechanical means and other associated activities that are in conformity with the North Carolina Coastal Management Program along the North Carolina shorelines and connecting inlets for the purpose of widening the beach to benefit public recreational use and mitigating damage and erosion from storms to inland property. The term includes expenditures for the following:

- a. Costs directly associated with qualifying for projects either contracted through the U.S. Army Corps of Engineers or otherwise permitted by all appropriate federal and State agencies;
- b. The nonfederal share of the cost required to construct these projects;
- c. The costs associated with providing enhanced public beach access; and
- d. The costs of associated nonhardening activities such as the planting of vegetation, the building of dunes, and the placement of sand fences.

APPENDIX	
<p><b>Mecklenburg County</b></p>	<p><b>Full Occupancy Tax Allocation</b></p> <p><i>First 3% to the City of Charlotte</i> - Used for convention center facilities, applied in accordance with the following priorities (in order):</p> <ol style="list-style-type: none"> <li>1) To provide for when due payments for the current fiscal year with respect to any financing for new convention center facilities or for the expansion of existing convention center facilities, which may include off-street parking for use in conjunction with the facilities.</li> <li>2) To pay costs incurred in an amount equal to the sum of \$1,500,000 plus the total current fiscal year distributions to the Mecklenburg towns in each fiscal year for marketing and promoting new or expanded convention center facilities and for activities and programs aiding and encouraging convention and visitor promotion.</li> <li>3) To pay other costs of acquiring, constructing, maintaining, operating, marketing, and promoting new or expanded convention center facilities and of activities and programs aiding and encouraging convention and visitor promotion.</li> </ol> <p>Of the remaining 3%:</p> <ol style="list-style-type: none"> <li>1) 120% of the remaining proceeds collected in each municipality other than Charlotte to the respective municipality; Used for acquiring, constructing, financing, maintaining, operating, marketing, and promoting convention centers, civic centers, performing arts centers, coliseums, auditoriums, and museums, for off-street parking for use in conjunction with these facilities, and for tourism and tourism-related programs and activities including art and cultural programs, events, and festivals.</li> <li>2) At least 50% of the first \$1,000,000 in each fiscal year, at least 35% of the second \$1,000,000 in each fiscal year, and at least 25% of the amount in excess of \$2,000,000 in each fiscal year shall be transferred to the City of Charlotte. Distributed to each Mecklenburg town--an amount equal to the greater of (i) 1/2 of the county prepared food and beverage tax net proceeds that were collected in that town during the preceding fiscal year, and (ii) an amount agreed to by interlocal agreement between the Mecklenburg town and the City of Charlotte. Used for acquiring, constructing, financing, maintaining, operating, marketing, and promoting convention centers, civic centers, performing arts centers, coliseums, auditoriums, and museums, for off-street parking for use in conjunction with these facilities, and for tourism and tourism-related programs and activities including art and cultural programs, events, and festivals. (The Towns of Cornelius, Davidson, and Huntersville are required to distribute to the Lake Norman CVB 28% of their occupancy tax.)</li> <li>3) Remainder distributed between Charlotte and Mecklenburg County- Used for acquiring, constructing, financing, maintaining, operating, marketing, and promoting convention centers, civic centers, performing arts centers, coliseums, auditoriums, museums, for off-street parking for use in conjunction with these facilities, and for tourism and tourism-related programs and activities including art and cultural programs, events, and festivals.</li> </ol> <p>Additional 2% to the City of Charlotte- Used only for the acquisition, construction, repair, maintenance, and financing of a NASCAR Hall of Fame Museum facility and an ancillary and adjacent NASCAR/convention</p>
<p><b>Wake County</b></p>	<p>Of the first \$3,815,000: (Before making the following distributions, the Board of Commissioners may, in its discretion, deduct from the proceeds of the tax the sum of \$100,000 in each fiscal year and remit the sum to Wake Technical Community College. The college must use funds remitted to it only to support its ongoing program of training individuals in hotel and motel management and in food service.)</p> <ol style="list-style-type: none"> <li>1) 45.25% to the City of Raleigh- First \$680,000 used to fund the acquisition, construction, financing, debt servicing, maintenance, or operation of convention centers, civic centers, performing arts centers, coliseums, auditoriums, and museums, to provide off-street parking facilities for use in conjunction with such facilities, and to fund visitor-related programs and activities. Remaining proceeds are used for the acquisition, construction, renovation, financing, debt service, maintenance, and operation of expansions and additions to the Raleigh Civic Center Complex or similar facilities, and the construction of sports, cultural, and arts facilities.</li> <li>2) 5% of the remaining proceeds to the Town of Cary- Used for public relations and promotional activities and for visitor-related programs and activities, including cultural programs, events, festivals, and other visitor-related programs.</li> <li>3) 34.75% of the remaining proceeds to Wake County- Used only for the Raleigh Civic Center Complex or similar facilities or for construction of sports, cultural, and arts facilities.</li> <li>4) 15% of the remaining proceeds to the Greater Raleigh Convention and Visitor Bureau- Used to promote travel, tourism, and conventions.</li> </ol> <p>Proceeds in excess of \$3,815,000 but less than \$4,000,001:</p> <ol style="list-style-type: none"> <li>1) 95% to the City of Raleigh- Used for the purposes noted above.</li> <li>2) 5% to the Town of Cary- Used for the purposes noted above.</li> </ol> <p>Proceeds above \$4,000,000 and up to \$4,500,000:</p> <ol style="list-style-type: none"> <li>1) 25% to the Raleigh Regional Convention and Visitor Bureau- (Does not specify how the Bureau will use the funds.)</li> <li>2) 5% to the Town of Cary- At least 1/2 used for capital projects; remainder used for the purposes noted above.</li> <li>3) 47.5% to the City of Raleigh- Used for the purposes noted above.</li> <li>4) 22.5% to Wake County- Used for any use related to any of the purposes for which any local government is authorized to expend tax proceeds.</li> </ol> <p>Proceeds above \$4,500,000:</p> <ol style="list-style-type: none"> <li>1) 25% to the Raleigh Regional Convention and Visitor Bureau- (Does not specify how the Bureau will use the funds.)</li> <li>2) 5% to the Town of Cary- At least 1/2 used for capital projects, remainder used for the purposes noted above.</li> <li>3) 35% to the City of Raleigh- Used for any lawful purpose mentioned in any of the above.</li> <li>4) 35% to Wake County- Used for any lawful purpose mentioned in any of the above.</li> </ol>