



**RESOLUTION TO LEVY AN ADDITIONAL 2% OCCUPANCY TAX AND CREATE
THE OCRACOKE TOWNSHIP TOURISM DEVELOPMENT AUTHORITY**

WHEREAS, the General Assembly of North Carolina Session 2005 Session Law 2006-128 House Bill 882 "An Act Creating a Taxing District in Ocracoke Township For The Purpose of Authorizing The Levy Of A Room Occupancy And Tourism Development Tax"; and

WHEREAS, pursuant to local legislation, Session Law 2006-128 and House Bill 882, the Hyde County Board of Commissioners is authorized to levy an additional two percent (2%) room occupancy tax in Ocracoke Township and create the Ocracoke Township Tourism Development Authority; and

WHEREAS, the governing body of Ocracoke Township Taxing District may levy a room occupancy tax of up to two percent (2%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the district that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3); and

WHEREAS, a tax levied under this act shall be levied administered, collected, and repealed as provided in G.S. 153A-155, as if it were a county; and

WHEREAS, Ocracoke Township Taxing District shall, on a quarterly basis, distribute the net proceeds of the occupancy tax to the Ocracoke Township Tourism Development Authority created; and

WHEREAS, the Authority shall use at least two-thirds of the proceeds distributed to it to promote travel and tourism in the district and shall use the remainder for tourism-related expenditures in the district; and in accordance with the North Carolina Constitution and the United States Constitution, the tax proceeds may be used only for the direct benefit of Ocracoke Township; and

WHEREAS, the Board of Commissioners of Hyde County adopts this resolution creating the Ocracoke Township Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act; and


WHEREAS, The Tourism Development Authority shall have five members in addition to the Finance Officer and at least one-third of the members must be individuals affiliated with businesses that collect the tax in the district, and at least one-half of the members must be individuals currently active in the promotion of travel and tourism in the district; and

WHEREAS, the Hyde County Board of Commissioners shall appoint three (3) of the five members to three (3) year terms and appoint two (2) of the five members for two (2) year terms initially; and subsequently thereafter all terms shall be three year terms; the Hyde County Board of Commissioners shall fill any expired or unexpired terms thereafter; and the Hyde County Board of Commissioners shall appoint a Chair to the Ocracoke Township Tourism Development Authority; and


WHEREAS, the Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings; and the Finance Officer for Hyde County shall be the ex officio finance officer of the Authority; and

WHEREAS, the Authority shall expend the net proceeds of the tax levied under this act for the purposes provided in the above named act; and the Authority shall promote travel and tourism in the district and make tourism-related expenditures in the district;

NOW, THEREFORE, BE IT RESOLVED, that the Hyde County Board of Commissioners hereby levies an additional two percent (2%) occupancy tax of the gross receipts derived from the rental of any room, lodging or accommodation furnished by a hotel, motel, inn, tourist camp or similar place within the Ocracoke Township, that is subject to sales tax imposed by the state under North Carolina General Statute 105-164.4(a)(3) for the uses and purposes hereinabove set forth; and the Ocracoke Township Tourism Development Authority is established and shall be composed of a five (5) member Authority as outlined in this resolution, and shall become retroactively effective October 2, 2017 when the Hyde County Board of Commissioners took an official and affirmative vote to create the Ocracoke Township Tourism Development Authority and appointed all Authority board members. This the 5th day of March, 2018.



Earl Pugh, Jr, Chairman


Attested by: Lois Stotesberry, Clerk to the Board

