

**BOARD OF COMMISSIONERS OF SAMPSON COUNTY
RESOLUTION LEVYING ADDITIONAL ROOM OCCUPANCY TAX**

Whereas, on June 7, 2007, the General Assembly ratified Session Law 2007-63 which authorized the Sampson County Board of Commissioners to levy a room occupancy tax of up to three percent (3%) with the proceeds to be used to develop tourism; and

Whereas, on August 3, 2017, the General Assembly ratified Session Law 2017-202 which authorized the Sampson County Board of Commissioners to levy an additional room occupancy tax of up to three percent (3%); and

Whereas, the Board of Commissioners finds that the continued development of tourism will promote the county's economy.

Be it hereby resolved by the Board of Commissioners as follows:

1. The Board of Commissioners does hereby levy an additional room occupancy tax of three percent (3%) 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 Sampson County that is subject to sales tax imposed by the State under G.S. § 105-164.4(a)(3) to become effective November 1, 2017. This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

2. This room occupancy tax is levied and shall be collected, administered and appropriated pursuant to and consistently with the authority contained in Session Law 2007-63, Session Law 2017-202, and G.S. § 153A-155.

3. Sampson County shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Sampson County Tourism Development Authority.

Adopted this 2nd day of October, 2017; a duly advertised public hearing having been conducted at a regular meeting held September 11, 2017.

Sampson County Board of Commissioners
by:

SEAL

Clark H. Wooten, Chairman

Attest:

Susan Holder, Clerk to the Board