



CHEROKEE COUNTY

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Commissioners

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RESOLUTION TO LEVY AN ADDITIONAL 1% OCCUPANCY TAX, AND RESTRUCTURING OF THE CHEROKEE COUNTY TOURISM DEVELOPMENT AUTHORITY

WHEREAS, the Cherokee County Board of Commissioners adopted a Resolution on May 19, 2008, requesting legislation to authorize Cherokee County to levy an additional three percent (3%) occupancy tax for Cherokee County Tourism and Travel Authority ("Authority"); and

WHEREAS, pursuant to local legislation, Session Law 2008-33 and House Bill 2783, the Cherokee County Board of Commissioners is authorized to levy an additional three percent (3%) room occupancy tax; and

WHEREAS, the County of Cherokee recognizes its unique opportunity to promote travel and tourism, and enhance the prosperity of the County through revenue generated by travel and tourism; and

WHEREAS, the County of Cherokee, with its beautiful mountains, pristine lakes and streams, considerable historic resources, accompanied with hometown charm, and a family-friendly atmosphere; seeks to promote broader community appeal throughout the state, region and nation; and

WHEREAS, the Cherokee County Board of Commissioners determine that it is in the best interest of Cherokee County to levy an additional one percent (1%) room occupancy tax; which would increase the current occupancy of three percent (3%) to four percent (4%); and

WHEREAS, the Cherokee County Board of Commissioners determine that is in the best interest of Cherokee County to restructure the Cherokee County Tourism Development Authority, to include a diverse group of motivated individuals who are active in promoting travel, tourism, and a broad scope of recreational activities; and

WHEREAS, the following rules shall apply:

- ❖ The Cherokee County Tourism Development Authority is established and shall be composed of a seven (7) member Authority.
- ❖ Pursuant to the enabling legislation the Authority must be comprised of at least one-third of individuals who are affiliated with the business of collecting the tax in the county and at least one-half of the members must be individuals who are currently active in the promotion of travel and tourism in the county.
- ❖ One member will be at-large.
- ❖ All vacancies on the Authority shall be appointed by the Board of County Commissioners.
- ❖ Every member of the Authority must live or work within Cherokee County, North Carolina.
- ❖ Three (3) members of the Authority shall serve a two-year term, and four (4) members shall serve a three (3) year term.
- ❖ The Chairperson will be appointed by the Board.
- ❖ The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings.

- ❖ The Finance Officer for Cherokee County shall be the ex officio finance officer of the Authority.
- ❖ The Authority will submit quarterly financial reports to the Board that account for the receipts and expenditures of the occupancy tax; and also a fiscal year-end report in such detail as the Board may require.
- ❖ The Authority shall promote travel, tourism, and conventions in the county. It shall sponsor tourist-related events and activities in the county. The Authority shall also finance tourist-related capital projects in the county.
- ❖ Compensation, if any, for the Authority members shall be determined by the Board of County Commissioners.

WHEREAS, the Authority shall use all of the occupancy tax proceeds for the promotion of travel and tourism and tourism-related expenditures, as authorized under the uniform provisions.

NOW, THEREFORE BE IT RESOLVED, that the Cherokee County Board of Commissioners hereby levy an additional one percent (1%) 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 county, 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 that the Cherokee County Tourism Development Authority is established and shall be composed of a seven (7) member Authority as outlined in this resolution, and shall become effective upon the date of the adoption of this resolution.

Adopted, this the 7th day of March, 2011



David Wood, Chairman



R. Scott Lindsay
Clerk to the Board