

NORTH CAROLINA TRAVEL AND TOURISM BOARD



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- **Lynn Minges,**
Executive Director,
NCTFSD
Ex Officio

RESOLUTION of the North Carolina Travel and Tourism Board

Whereas there are approximately 153 municipalities and counties that currently have authorization to administer occupancy taxes, and

Whereas other governmental entities (lake authorities, regional council or governments, regional planning and economic development commissions and regional sports authorities) are allowed an annual refund of sales and use taxes paid on direct purchases of tangible personal property and services, other than electricity and telecommunications services.

Whereas House Bill 346, which authorizes a sales tax refund for tourism development authorities, has passed the House, and

Whereas tourism expenditures generate over \$1 billion in state and local tax revenue, and

Whereas Mecklenburg and Johnston are two counties that currently receive the sales tax refund, and

Whereas a 2005 financial survey of 26 TDA's shows that 96% of the funds for TDA's are specifically dedicated by legislation, while 92% of the funding comes from taxes with the next largest category being 3.8% from advertising.

Whereas, TDA's support the state's efforts to bring more visitors, encourage them to stay longer and spend more money, and

Whereas tourism enhances the quality of life for all North Carolinians, and

Therefore, it is resolved the North Carolina Travel and Tourism Board urges the members of the Senate to support HB346 and authorize tourism development authorities to receive sales tax refunds and spend occupancy tax proceeds on the promotion of travel and tourism.