

BOC / TDA  
Special Joint Meeting  
December 9, 2024



# Onslow/Swainsboro Occupancy Tax



**Presenter: Anthony Prinz- Transportation Service Director**

# Enabling Legislation

- NCGS 105-164.4 - Privilege Tax (1983)
- SL 1985-857 – Onslow County Occupancy Tax (1985)
- SL 2011-170 – Swansboro Occupancy Tax (2011)
- SL 2009-429 – Jacksonville Occupancy Tax



# "Guideline Conformity"

- HFC Occupancy Tax Guidelines (1993)
  - Net Proceeds (Administration)
  - 2/3 Promotion
  - 1/3 Tourism-Related
- Onslow County – Exempt from Guidelines



# Onslow County

- Revenue 100% deposited to general fund
- Further travel, tourism and conventions
- Governing body – BOC



# Swansboro

- HFC Occupancy Tax Guidelines (1993)
  - § Net Proceeds (Administration)
  - § 2/3 Promotion
  - § 1/3 Tourism-Related
- Governing body – Town TDA



# Town TDA

- 1/3 associated with tax-collecting business
- 1/2 active in promotion
- 1 BOC member as Chair
- Finance Officer



# Net Proceeds

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.





# Promotion

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



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