

Per Session Law 2007-337, House Bill 1013:

Distribution and Use of the First Three Percent Occupancy Tax:

Haywood County shall, on a monthly basis, remit the net proceeds of the room occupancy and tourism development tax levied under Sections 10 and 10.1 of this Part to the Haywood County Tourism Development Authority.

The Haywood County Tourism Development Authority shall use at least two-thirds of the funds to **promote travel and tourism** in the county and shall use the remainder for **tourism-related expenditures**.

The following definitions apply:

Promote Travel & Tourism:

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.

Tourism-Related Expenditures:

Expenditures that, in the judgement of the HCTDA, are designed to increase the use of lodging facilities, meeting facilities, and convention in the county by attracting tourists or business travelers to the county. The term includes tourism-related capital expenditures.

Distribution and Use of the Additional One Percent Occupancy Tax:

Haywood County shall, on a monthly basis, remit the net proceeds of the room occupancy and tourism development tax levied under Section 10.2 of this Part to the Haywood County Tourism Development Authority. The Authority must segregate the net proceeds received under this section into five separate accounts based on the collection area from which the proceeds were collected.

Net proceeds collected under this section from accommodations located in the X zip code area must be credited to the X Area account (this statement repeats for each of our 5 towns).

Based on recommendations from and in consultation with each of the five collection areas, the Authority shall use at least two-thirds of the funds in each account to promote travel and tourism and the remainder for tourist-related expenditures in each of the collection areas.

Duties:

The Authority shall expend the net proceeds of the tax levied under this Part for the purposes provided in this Part. The Authority shall promote travel, tourism and conventions in the county, sponsor tourist-related events in the county, and finance tourist-related capital projects in the county.