

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021

S

1

SENATE BILL 749

Short Title: Hickory and Conover Occupancy Tax. (Local)

Sponsors: Senator Proctor (Primary Sponsor).

Referred to: Rules and Operations of the Senate

May 19, 2022

A BILL TO BE ENTITLED

AN ACT TO MAKE VARIOUS OCCUPANCY TAX CHANGES AFFECTING THE CITIES  
OF HICKORY AND CONOVER.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 1(d) of S.L. 2009-169, as amended by Section 4.1 of Part IV  
of S.L. 2017-202, reads as rewritten:

"**SECTION 1.(d)** Distribution and Use of Tax Revenue. – The City of Hickory shall, on a  
quarterly basis, remit the net proceeds of the occupancy tax to the Hickory-Conover Tourism  
Development Authority. The funds remitted under this subsection must be used as follows:

- (1) Through December 31, ~~2029~~-2039. – Prior to and through December 31,  
~~2029~~-2039, the Authority may use two-thirds of the funds remitted to it under  
this subsection for improving, leasing, constructing, financing, operating, or  
acquiring facilities and properties as needed to provide for a convention center  
facility, including parking facilities for the convention center. The remainder  
of the funds must be used to promote travel and tourism. Debt issued to  
finance these improvements or facilities and that is secured by occupancy tax  
proceeds remitted under this subdivision must mature on or before December  
31, ~~2029~~-2039.
- (2) After December 31, ~~2029~~-2039. – After December 31, ~~2029~~-2039, the  
Authority must use at least two-thirds of the funds remitted to it under this  
subsection to promote travel and tourism in the area and must use the  
remainder for tourism-related expenditures."

**SECTION 2.** Section 3(d) of S.L. 2009-169, as amended by Section 4.1 of Part IV  
of S.L. 2017-202, reads as rewritten:

"**SECTION 3.(d)** Distribution and Use of Tax Revenue. – The City of Conover shall, on a  
quarterly basis, remit the net proceeds of the occupancy tax to the Hickory-Conover Tourism  
Development Authority. The funds remitted under this subsection must be used as follows:

- (1) Through December 31, ~~2029~~-2039. – Prior to and through December 31,  
~~2029~~-2039, the Authority may use two-thirds of the funds remitted to it under  
this subsection for improving, leasing, constructing, financing, operating, or  
acquiring facilities and properties as needed to provide for a convention center  
facility, including parking facilities for the convention center. The remainder  
of the funds must be used to promote travel and tourism. Debt issued to  
finance these improvements or facilities and that is secured by occupancy tax  
proceeds remitted under this subdivision must mature on or before December  
31, ~~2029~~-2039.



1           (2)    After December 31, ~~2029.~~2039. – After December 31, ~~2029.~~2039. the  
2           Authority must use at least two-thirds of the funds remitted to it under this  
3           subsection to promote travel and tourism in the area and must use the  
4           remainder for tourism-related expenditures."  
5

**SECTION 3.** This act is effective when it becomes law.