

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025**

H

1

HOUSE BILL 169

Short Title: Repeal Haywood County Occupancy Tax. (Local)

Sponsors: Representative Pless.

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

February 24, 2025

A BILL TO BE ENTITLED

AN ACT TO REPEAL THE AUTHORITY FOR HAYWOOD COUNTY TO IMPOSE AN
OCCUPANCY TAX.

The General Assembly of North Carolina enacts:

SECTION 1. Part V of Chapter 908 of the 1983 Session Laws, as amended by Chapter 942 of the 1985 Session Laws (Regular Session 1986), Chapter 48 of the 1987 Session Laws, Chapter 540 of the 1995 Session Laws, and S.L. 2007-337, is repealed.

SECTION 2. This act does not affect the rights or liabilities of the State, a taxpayer, or another person arising under an enactment amended or repealed by this act before the effective date of its amendment or repeal; nor does it affect the right to any refund or credit of a tax that accrued under the amended or repealed enactment before the effective date of its amendment or repeal.

SECTION 3. The Haywood County Tourism Development Authority shall expend any funds remitted to it within six months of the repeal of the tax under this act and only for the purposes set out in the Session Laws referenced in Section 1 of this act, as amended. The Haywood County Board of Commissioners shall adopt a resolution dissolving the Tourism Development Authority at the earlier of (i) the date on which the expenditure of all funds by the Authority occurs or (ii) six months of the repeal of the tax under this act. In the event all funds are not expended upon dissolution of the Authority, the funds shall be used by the Board for the same purposes authorized for the Authority.

SECTION 4. This act becomes effective July 1, 2025.



* H 1 6 9 - V - 1 *