



## Alamance County Board of Commissioners

### ACTION ITEM AGENDA ITEM

**MEETING DATE:** 6/3/2024

**DATE SUBMITTED:** 5/23/2024

**FROM:** Brian Baker

**DEPT:** County Manager's Office

**AGENDA TITLE:** Interlocal Agreement to Collect Occupancy Taxes for Members of the Alamance County Municipal TDA.

**TO:** Alamance County Board of Commissioners

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#### **ISSUE/ACTION REQUESTED:**

The attached agreements would allow Alamance County to collect occupancy taxes for municipalities that are members of the Alamance County Municipal TDA.

#### **BACKGROUND/PURPOSE OF REQUEST:**

The Alamance County Municipal Tourism Development Authority was established on January 2, 2024, when the Burlington City Council passed the Resolution Establishing the Alamance County Municipal Tourism Development Authority. This Resolution was enacted pursuant to the provisions of the N.C.G.S. 160A-214 as amended by S.L. 2023-144.

The Town of Elon, City of Graham, and City of Mebane each passed resolutions joining the City of Burlington in the Alamance County Municipal Tourism Development Authority.

In cooperation with the municipalities, Alamance County would agree to collect the occupancy taxes levied by those municipalities. Alamance County already collects occupancy taxes from local hoteliers in accordance with S.L. 1987-950. As provided in S.L. 2023-144, Alamance County would retain the cost of collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross receipts collected each year.

#### **RECOMMENDATION:**

County manager recommends approval of this item.

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#### **ATTACHMENTS:**