



Jackson County Tourism Development Authority Tourism Capital Project Fund Brief

The authorization to expend up to 1/3 of JCTDA funds on tourism capital projects comes from the N.C. General Assembly Session 2011, Session Law 2011-170 House Bill 96 and the relevant statute follows:

SECTION 2.2.(d) Distribution and Use of Tax Revenue. – Jackson County shall, on a quarterly basis, remit the net proceeds of the occupancy tax levied under this Part to the Jackson County Tourism Development Authority.

The Authority shall use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in Jackson County and shall use the remainder for tourism-related expenditures.

The JCTDA must invest at least 2/3 of tax revenue to promote travel and tourism, and up to 1/3 can be invested in **tourism-related expenditures**

What is a tourism-related expenditure?

Tourism-related expenditures – Expenditures that, in the judgment of the Jackson County Tourism Development Authority, **are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in the county or to attract tourists or business travelers to the county.** The term includes tourism-related capital expenditures.

Commissioner Approval

The Authority shall use at least two thirds of occupancy tax funds to promote travel and tourism in Jackson County. The Authority may expend one-third of the occupancy tax funds for capital-related expenditures **with the approval of the Jackson County Commissioners.**