



# JACKSON COUNTY FINANCE OFFICE

401 GRINDSTAFF COVE ROAD, SUITE A-241  
SYLVA, NORTH CAROLINA 28779  
PHONE: 828-586-4055 · FAX: 828-586-7506

**Date:** December 16, 2024

**To:** Accommodation Owners and Managers in Jackson County

**Subject:** Update on Occupancy Tax Rate – Effective July 1, 2025

Dear Jackson County Accommodation Owner,

We are writing to inform you of an important update regarding the occupancy tax rate for accommodations in Jackson County, effective July 1, 2025.

In alignment with recent legislation approved October 15, 2025 by the Jackson County Board of Commissioners, the occupancy tax rate will increase from the current four percent (4%) to six percent (6%) for all overnight lodging bookings occurring on or after July 1, 2025. This change has been made to support enhanced tourism promotion and infrastructure efforts, benefiting the community and its businesses.

## Key Details

- **New Rate:** Six percent (6%) total occupancy tax
- **Effective Date:** For bookings occurring on or after July 1, 2025
- **Requirements:** All accommodations must apply the new tax rate to any bookings for stays beginning July 1, 2025, or later, regardless of the booking date.

As always, we are committed to providing guidance to ensure a smooth transition. Please feel free to contact the County Finance Office at 828-631-2251 should you need any assistance with the implementation of this updated rate.

Thank you for your cooperation and continued commitment to supporting Jackson County's thriving tourism industry. Your partnership is invaluable to our community's growth and success.

*Darlene Fox*

Finance Director  
Jackson County Finance Office



**A Resolution Confirming the Levy of an Existing 4% Occupancy Tax, Increasing the Levy of Occupancy Tax by 2%, and Defining Membership and Responsibilities of the JCTDA**

**WHEREAS**, Jackson County, by resolution, is authorized under Session Law 2011-170, House Bill 96, to continue assessing and collecting the current 3% occupancy tax, to levy an additional 1% occupancy tax, and to create a single Tourism Development Authority ("Authority"); and

**WHEREAS**, the Jackson County Board of Commissioners now authorizes the continuation of the current four percent (4%) room occupancy tax; and

**WHEREAS**, the Jackson County Board of Commissioners has determined that it is in the best interest of Jackson County, effective July 1, 2025, to levy an additional two percent (2%) room occupancy tax which would increase the current occupancy tax of four percent (4%) to six percent (6%); and

**WHEREAS**, in accordance with HB96 (effective January 1, 2013, and amended January 30 & October 16, 2017) the Jackson County Board of Commissioners confirms the existence of the already-then created Authority and revises its membership as contained herein in order for the Authority to operate more efficiently; and

**WHEREAS**, there have been multiple amendments to this framework and it is helpful to renew and consolidate the entire framework with all details listed for completeness and clarity; and

**WHEREAS**, in accordance with HB 96 at least one-third of the members of the Authority shall be individuals who are affiliated with businesses that collect the tax in the County and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the County.

**NOW, THEREFORE, BE IT RESOLVED** by the Jackson County Board of Commissioners as follows:

**Section 1: Jackson County Tourism Development Authority**

The Jackson County Tourism Development Authority, which was created in 2013, shall have membership and details as defined below.

**Section 2: Appointment of Membership**

- A. The Jackson County Tourism Development Authority shall consist of nine (9) members who shall be appointed and approved by the Jackson County Board of Commissioners.

They shall also be voting residents and/or taxpayers of the County or employees of a Jackson County business that collects Jackson County Occupancy Tax or pays Jackson County Property Tax.

**Group One:** (3) Individuals from North Jackson County Hospitality and Tourism Sector

**Group Two:** (3) Individuals from South Jackson County Hospitality and Tourism Sector

**Group Three -** (1) Individual from Hospitality and Tourism Sector (county-wide)

**Group Four -** (1) representative from the Cashiers Chamber of Commerce in a non-lodging, tourism-related business (who is not employed by the CACOC). The Executive Director from the Cashiers Area Chamber of Commerce. The Executive Director will be an *ex officio* member with no term limit.

**Group Five -** (1) representative from the Jackson County Chamber of Commerce in a non-lodging, tourism-related business (who is not employed by the JCCOC). The Executive Director from the Jackson County Chamber of Commerce. The Executive Director will be an *ex officio* member with no term limit.

Jackson County Finance Officer shall serve as an *ex officio* member of the Authority and serve as the Finance Officer of the Authority. In addition, a County Commissioner or designee shall serve as an *ex officio* member of the Authority.

**Hospitality and Tourism Sector Category Definition:**

This category is intended to ensure broad and effective representation on the Board from individuals and entities engaged in the hospitality and tourism industry within Jackson County. Appointments to this category will be made based on the following order of preference:

**1. Primary Preference - Lodging Industry Representation:**

- Hotel/Motel/Inn Representative: An owner, operator, or senior manager of a hotel, motel, inn, or similar establishment with a significant presence in Jackson County.
- Lodging Property Representative: An individual representing a lodging property that owns or manages five (5) or more accommodations and is responsible for remitting occupancy tax within Jackson County.

**2. Secondary Preference - Broader Hospitality and Tourism Professionals:**

- Hospitality and Tourism Professional: A professional with substantial experience in the hospitality and tourism industry, including but not limited to event management, destination marketing, guest services.
- Club or Resort Management: An individual involved in the management of a club, resort, or similar facility that contributes to the local tourism economy.

- Former TDA Board Member that may be in a different industry now (such as Real Estate).
- Key Community Stakeholder: A recognized leader or influencer in the community who is actively involved in initiatives that promote, support, or are closely linked to the local tourism and hospitality sectors. This individual could be from a Main Street group, local business group such as a merchant's association or similar.
- Restaurant or Food/Beverage Establishment Owner/Operator: An individual who owns or operates a dining or beverage establishment that serves tourists/visitors.

### **3. Tertiary Preference - Tourism-Related Business and Community Engagement:**

- Attraction Operator or Owner: An individual who owns or operates a significant tourist attraction within Jackson County, contributing to the destination's overall appeal.

#### **Flexibility Clause:**

In cases where a preferred candidate from the primary or secondary preferences cannot be identified within a reasonable timeframe, despite diligent efforts, the Board may recommend qualified candidates from the tertiary preference category to the County Commissioners. This ensures that all board seats are filled and that the Board can continue to conduct business effectively. The Authority will submit a background brief of the individual in the letter to the Commissioners when recommending appointments to the board.

### **Section 3: Terms of Appointments.**

The terms of the members of the Authority shall be as follows:

- A. One year term: two members from Group One, two members from Group Two and one member from Group Three.
- B. Two year term: two members from Group One, two members from Group Two and one member from Group Four.
- C. Three year term: one member from Group One, one member from Group Two, one member from Group Five.

Thereafter, all terms shall be for three years. Reappointment to the Authority shall be limited to two consecutive terms with eligibility for another reappointment after sitting out for one year.

Any member of the Authority may resign by filing a written resignation with the Chairperson of the Authority.

#### **Section 4: Vacancies/Compensation**

Members of the Authority shall serve without compensation but may be reimbursed for expenses actually incurred in connection with the performance of their duties in accordance with such rules as the Authority may from time to time adopt.

Vacancies within the Authority shall be filled and appointed by the Jackson County Board of Commissioners. The Authority may submit board member recommendations for consideration of the Commissioners.

#### **Section 5: Meetings**

The Authority shall meet as deemed necessary by the Chairperson but in any event it shall hold a meeting at least quarterly. Special meetings of the Authority may be called at any time by the Chairperson or Vice Chairperson. At least forty-eight (48) hours written notice of the time and place of Special Meetings shall be given by the Secretary or by the Chairperson to each member of the Authority.

All Authority meetings are to be held in accordance with Article 33C of Chapter 143 of the General Statutes of North Carolina, commonly referred to as the "Open Meetings Law."

The Secretary of the Authority shall keep a record of its member's attendance, of the Authority's resolutions, discussions, findings, and recommendations. The Authority may adopt its own rules of procedure or in absence thereof, "Robert's Rules of Order" shall apply.

#### **Section 6: Attendance/Removal.**

Faithful attendance at all meetings of the Authority and conscientious performance of the duties required of members of the Authority shall be a prerequisite of continuing membership on the Authority. Any member, who misses more than two (2) consecutive meetings without an excused absence or for any good cause related to performance of duties, may be replaced at the recommendation of the Authority, in the manner of vacancies set forth in Section 4 above.

#### **Section 7: Voting/Rules of Conduct for Members.**

No voting member shall be excused from voting, except upon a matter involving consideration and determination in which a member has a direct personal or financial interest.

However, ownership of a tourism-related business and/or serving as a board member of a non-profit tourist attraction/organization shall not constitute a sufficient reason to be excused if an equal degree of general financial interest applies to other members and no direct personal or financial interest is gained.

Each member shall maintain the confidential nature of confidential material to which members may become privy to as a member of the Authority. No Authority member shall directly or indirectly solicit any gift, or accept or receive any gift, whether in the form of money, services, loan, travel, entertainment, hospitality, thing or promise, or any other form, under circumstances in which a reasonable person would believe that the gift was intended to influence him/her in the performance of his/her duties, or was intended as a reward for any official action on his or her part.

**Section 8: Officers.**

The Chairperson of the Authority shall be designated by the Jackson County Board of Commissioners and shall be subject to annual reappointment by the Commissioners. The Authority shall annually elect from the membership a Vice-Chairperson to serve in the absence of the Chairperson and a Secretary to record the actions of the Authority. The Finance Office of Jackson County shall be the ex officio Finance Office of the Authority.

**Section 9: Quorum.**

A majority of the number of directors fixed by these By-Laws shall constitute a quorum for the transaction of business at any meeting of the Board of Directors.

**Section 10: Committees:**

The Chairperson shall have the authority to appoint such committees as deemed appropriate.

**Section 11: County Government and the Authority**

- Jackson County shall retain 3% of the first \$500,000 in gross occupancy tax proceeds and 1% of the remaining gross proceeds to offset the cost of administering and collecting the tax.

At the request of the Authority, the County Attorney shall also serve as the Authority attorney and the Authority will be responsible for related costs.

**Section 12: Powers and Duties of the Jackson County Tourism Development Authority.**

- To select appropriate goals for the enhancement and development of the tourism industry in Jackson County;
- To develop a strategic marketing plan to enhance the tourism industry in Jackson County through market research as it deems necessary in order to devise and develop the goals and plans necessary to create an effective marketing plan to promote travel and tourism in the County;
- To seek, evaluate, and choose proposals from appropriate organizations which will address the establishment and approved goals of the Authority;
- To promote travel, tourism, and conventions in the County relating to overnight tourism events and activities in the County;
- To advertise or market an area or activity, publish and distribute, pamphlets and other materials, conduct market research, or engage in or sponsor similar promotional activities that attract tourist or business travelers to the area;
- To contract with other related agencies for services in support of tourism activities. All contracts shall be in writing and shall include a description of services and related compensation;
- All funds must be used strictly for the promotion of tourist overnight visits to our county. Funds may be used for capital expenditures with recommendation from the Authority Board and with approval by County Commissioners.

- To submit financial reports monthly and at the close of the fiscal year to the Jackson County Commissioners of its receipts and expenditures for the preceding month and for the year in such detail as the Commissioners may require;
- To submit a proposed annual budget to the Jackson County Commissioners for their review and comment prior to the Authority's formal budget adoption; and
- To at least once annually hold a joint travel and tourism planning/goal setting session with the Jackson County Commissioners.

### **Section 13: Fiscal Year/Expenditures**

The fiscal year of the Authority shall run from July 1 through June 30.

Beginning July 1, 2013, 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.

For the purpose of allocating expenditures, the Authority shall apply the following definitions:

- Promote travel and 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 tourist or business travelers to the area; the term includes administrative expenses incurred in engaging in the listed activities.
- Tourism-related expenditures -Expenditures that, in the judgment of the Authority, are designed to increase the use of lodging facilities, meeting facilities, and convention facilities in the County by attracting tourists or business travelers to the county. The term includes tourism-related capital expenditures

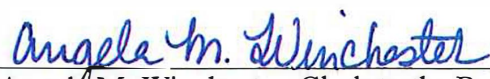
**NOW, THEREFORE, BE IT RESOLVED**, that we the Jackson County Board of Commissioners do hereby **ADOPT the aforementioned Resolution** this the 15<sup>th</sup> day of October, 2024.



JACKSON COUNTY BOARD OF COMMISSIONERS

  
By: Mark A. Letson, Chairman

ATTEST:

  
Angela M. Winchester, Clerk to the Board