

**Town of Swansboro**  
**Board of Commissioners & TDA**  
**December 9, 2024, Joint Special Meeting Minutes**

Board of Commissioners in attendance: Mayor Pro Tem William Justice, Commissioner Jeffrey Conaway, Commissioner Pat Turner, Commissioner Joseph Brown, and Commissioner Douglas Eckendorf. The board had 1 vacancy.

TDA members in attendance: Commissioner Joe Brown, Michael Diehl, Preston Patterson, Linda Thornley. Jack Harnatkiewicz & Randy Swanson were absent.

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**Call to Order/Opening Prayer/Pledge**

The meeting was called to order at 4:00 pm. Mayor Pro Tem Justice led the Pledge of Allegiance. The purpose of the meeting will be for review and discussion on the rules and policies that govern Tourism Development Authorities. Anthony Prinz, Jacksonville Tourism Development Authority City Staff Liaison was in attendance to provide details and answer questions.

Anthony Prinz introduced himself, sharing his experience in the tourism development authority (TDA) business, which he had been a part of for almost four years. He reviewed how Jacksonville and nearby areas like Swansboro worked together, benefiting from shared tourism and travel. He also mentioned the importance of working with the county and other local groups to share costs and promote the area.

Mr. Prinz then went over his PowerPoint, herein attached, explaining the differences in how the occupancy tax worked in Jacksonville, Swansboro, and Onslow County. He described how the occupancy tax was collected and shared that Jacksonville and Swansboro followed newer laws, while Onslow County had more flexibility in how they used the tax money. He also brought attention to challenges with third-party rentals like Airbnb's and explained how both collecting and spending occupancy taxes were controlled by specific rules. Additionally he reviewed the tourism development authority membership requirements.

A discussion was held on tourism funding, focusing on budget limits, transparency, and the impact of economic conditions on revenues. It was clarified that allowances for tourism-related expenditures and marketing expenses were covered through occupancy tax revenue. The allocation of funds to events like those by the Seaside Arts Council and Tunnel 2 Towers was debated, emphasizing the need to track economic impact, such as hotel bookings. Concerns were raised about organizations missing application deadlines, leading to suggestions for better outreach and data collection. The balance between strict paperwork requirements and the overall success of events was also discussed, recognizing that some organizers excel at execution but struggle with formalities.

The conversation highlighted the importance of efficient marketing management and strategic partnerships while maintaining responsible spending. Jacksonville's tourism strategy was noted as a successful model, and collaboration with Visit NC, the North Carolina Restaurant and Lodging Association, and Onslow County was encouraged. Limited awareness of additional funding sources led to suggestions for improved communication between agencies.

**Adjournment**

On a motion by Commissioner Conaway, seconded by Commissioner Brown, the meeting adjourned at 5:16 pm.

BOC / TDA  
Special Joint Meeting  
December 9, 2024



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**Onslow/Swansboro  
Occupancy Tax**



**Presenter: Anthony Prinz- Transportation Service Director**

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## Enabling Legislation

- NCGS 105-164.4 - Privilege Tax (1983)
- SL 1985-857 – Onslow County Occupancy Tax (1985)
- SL 2011-170 – Swansboro Occupancy Tax (2011)
- SL 2009-429 – Jacksonville Occupancy Tax



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## "Guideline Conformity"

- HFC Occupancy Tax Guidelines (1993)
  - Net Proceeds (Administration)
  - 2/3 Promotion
  - 1/3 Tourism-Related
- Onslow County – Exempt from Guidelines



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## Onslow County

- Revenue 100% deposited to general fund
- Further travel, tourism and conventions
- Governing body – BOC



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## Swansboro

- HFC Occupancy Tax Guidelines (1993)
  - Net Proceeds (Administration)
  - 2/3 Promotion
  - 1/3 Tourism-Related
- Governing body – Town TDA



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## Town TDA

- 1/3 associated with tax-collecting business
- 1/2 active in promotion
- 1 BOC member as Chair
- Finance Officer



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## Net Proceeds

Proceeds less the costs to the city/county of administering and collecting the tax, as determined by the finance officer, not to exceed 3% of the first \$500,000 of gross proceeds collected each year and 1% of the remaining gross receipts collected each year.



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## Promotion

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 tourists or business travelers to the area; the term includes administrative expenses incurred in engaging in these activities.



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## Tourism-Related

Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, and convention facilities in a city/county by attracting tourists or business travelers to the city/county. The term includes tourism-related capital expenditures.



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# BOC Reports

- Quarterly
- Annually



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# Working to protect and advance the North Carolina hospitality industry

SERVING CAREERS →    ADVOCACY →    CONSULTANCY & EXPERTISE →    JOIN US →    TRAINING & EDUCATION →

A screenshot of the NCRLA website. The background is a photograph of a chef in a kitchen. The website has a yellow header with a navigation menu and a search bar. The main content area features a large white headline and five yellow buttons with white text and arrows pointing right.

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[How to support Western NC this holiday season.](#)



Visit North Carolina

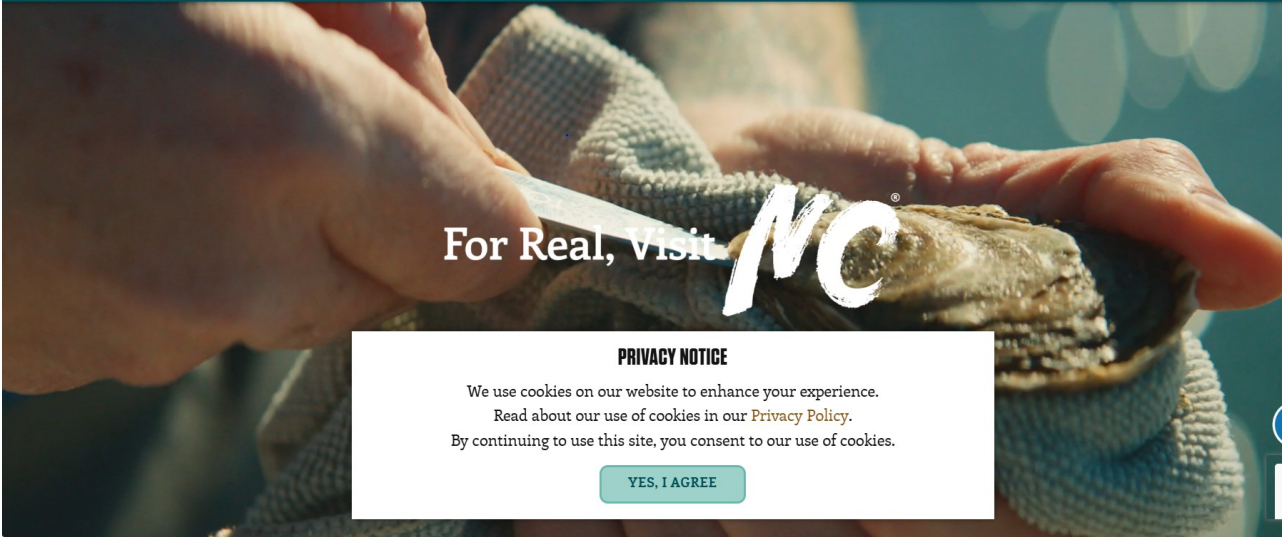
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