**§13090-K. Tourism Marketing Promotion Fund**

**1. Fund established.**  The Tourism Marketing Promotion Fund is established in the Department of Economic and Community Development, Office of Tourism as a nonlapsing dedicated account.

[PL 2001, c. 439, Pt. UUUU, §1 (NEW).]

**2. Source of fund.**  On July 1st of each year, the State Controller shall transfer to the Tourism Marketing Promotion Fund an amount, as certified by the State Tax Assessor, that is equivalent to 5% of the 8% tax and 5% of the 9% tax imposed on tangible personal property and taxable services pursuant to Title 36, section 1811 for the first 6 months of the immediately prior fiscal year after the reduction for the transfer to the Local Government Fund as described by Title 30‑A, section 5681, subsection 5 and the transfers to the sales tax funds pursuant to Title 36, section 1815. On October 1st of each year, the State Controller shall transfer to the Tourism Marketing Promotion Fund an amount, as certified by the State Tax Assessor, that is equivalent to 5% of the 8% tax and 5% of the 9% tax imposed on tangible personal property and taxable services pursuant to Title 36, section 1811 for the last 6 months of the immediately prior fiscal year after the reduction for the transfer to the Local Government Fund and the transfers to the sales tax funds pursuant to Title 36, section 1815. The tax amount must be based on actual sales for that fiscal year and may not consider any accruals that may be required by law. The amount transferred from General Fund sales and use tax revenues does not affect the calculation for the transfer to the Local Government Fund.

[PL 2023, c. 613, Pt. B, §1 (RPR).]

**3. Restrictions.**  A minimum of 10% of the funds received by the Tourism Marketing Promotion Fund in accordance with subsection 2 must be used for regional marketing promotion and regional special events promotion.

[PL 2001, c. 439, Pt. UUUU, §1 (NEW).]

SECTION HISTORY

PL 2001, c. 439, §UUUU1 (NEW). PL 2013, c. 368, Pt. M, §1 (AMD). PL 2015, c. 267, Pt. OOOO, §1 (AMD). PL 2015, c. 267, Pt. OOOO, §7 (AFF). PL 2023, c. 613, Pt. B, §1 (AMD).

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