

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 145

Local Government and Regional Affairs Committee Substitute Adopted 3/7/91

Short Title: Distribution of Scrap Tire Fee.

(Public)

Sponsors:

Referred to:

February 20, 1991

A BILL TO BE ENTITLED

AN ACT TO REQUIRE A COUNTY TO TRANSFER THE SCRAP TIRE FEES RECEIVED BY THE COUNTY TO ANY UNIT OF LOCAL GOVERNMENT THAT OPERATES THE SCRAP TIRE DISPOSAL SITE, WHEN A COUNTY DESIGNATES A UNIT OF LOCAL GOVERNMENT OTHER THAN THAT COUNTY TO PROVIDE A SITE FOR THE DISPOSAL OF SCRAP TIRES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 130A-309.54 reads as rewritten:

"§ 130A-309.54. Scrap tire disposal fee.

(a) A fee is imposed on the privilege of selling or using new motor vehicle tires in this State. This fee is in addition to all other taxes and fees imposed.

(b) The definitions in G.S. 105-164.3 apply to G.S. 130A-309.55 and G.S. 130A-309.56, except the term 'sale' does not include a lease or rental.

(c) The fees imposed by G.S. ~~130A-55~~ 130A-309.55 and G.S. ~~130A-56~~ 130A-309.56 shall be used by each county for the disposal of scrap tires pursuant to the provisions of this Part or for the abatement of a nuisance pursuant to G.S. 130A-309.60. In the event that one or more units of local government other than the county operate the scrap tire disposal site required under this Part, the county shall transfer these scrap tire disposal fees received by the county to the other unit or units of local government; provided that the county may withhold funds necessary to abate a specific nuisance.

(d) The fees imposed by G.S. ~~130A-55~~ 130A-309.55 and G.S. ~~130A-56~~ 130A-309.56 shall be administered in the same manner as the tax imposed by Article 5 of Chapter 105 of the General Statutes. All other provisions of Article 5 and Article 9 of

1 Chapter 105 of the General Statutes shall apply to this Part to the extent they are not
2 inconsistent with the provisions of this Part. However, the exemptions and exclusions
3 under G.S. 105-164.13 and G.S. 105-164.3(19) and the lower rates of tax imposed have
4 no effect on the scrap tire disposal fee. The refund provisions under G.S. 105-
5 164.14(a), (b), and (c) do not apply. The Secretary of Revenue may administer, enforce,
6 collect and distribute the scrap tire disposal fee. The administrative interpretation made
7 by the Secretary of Revenue with respect to the North Carolina Sales and Use Tax Act
8 applies to the scrap tire disposal fee to the extent they are not inconsistent."

9 Sec. 2. This act becomes effective October 1, 1991.