

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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HOUSE BILL 1769

Short Title: Statewide Waste Disposal Tax.

(Public)

Sponsors: Representative Gibson.

Referred to: Finance.

May 12, 2005

1 A BILL TO BE ENTITLED
2 AN ACT TO IMPOSE A TAX ON THE DISPOSAL OF MUNICIPAL SOLID
3 WASTE IN LANDFILLS IN THE STATE AND ON THE TRANSFER OF
4 MUNICIPAL SOLID WASTE FOR DISPOSAL OUTSIDE THE STATE IN
5 ORDER TO PROVIDE FUNDS FOR THE ASSESSMENT AND REMEDIATION
6 OF ORPHAN LANDFILLS AND INACTIVE HAZARDOUS SUBSTANCE OR
7 WASTE DISPOSAL SITES, FOR THE REDEVELOPMENT OF
8 BROWNFIELDS, AND TO PAY THE STATE'S SHARE OF THE COST OF
9 ASSESSMENT AND REMEDIATION OF SITES LISTED ON THE FEDERAL
10 NATIONAL PRIORITIES LIST.

11 The General Assembly of North Carolina enacts:

12 **SECTION 1.** G.S. 130A-290(a)(21a) is recodified as
13 G.S. 130A-290(a)(21b).

14 **SECTION 2.** G.S. 130A-290(a) is amended by adding a new subdivision to
15 read:

16 "(21a) 'Orphan landfill' means any landfill, whether publicly or privately
17 owned, that received municipal solid waste from a unit of local
18 government for disposal prior to 1 January 1983, that is no longer in
19 operation, and for which assessment and remediation is needed in
20 order to protect public health and the environment."

21 **SECTION 3.** Part 2A of Article 9 of Chapter 130A of the General Statutes is
22 amended by adding a new section to read:

23 "**§ 130A-309.08A. Solid waste disposal tax; use of proceeds.**

24 (a) Tax Imposed. – A tax of one dollar (\$1.00) per ton of waste is imposed on the
25 disposal of municipal solid waste in any landfill permitted pursuant to this Part. A tax of
26 one dollar (\$1.00) per ton of waste is imposed on the transfer of municipal solid waste
27 to a transfer station permitted pursuant to this Part for disposal outside the State.

28 (b) Determination and Payment of Tax. – The owner or operator of each landfill
29 and transfer station permitted pursuant to this Part shall maintain scales designed to

1 determine waste tonnage that are approved by the Department of Agriculture and
2 Consumer Services. Each owner or operator shall record waste tonnage at the time the
3 waste is received on a form approved by the Department and shall calculate and record
4 the tax due under this section for each calendar month on a form approved by the
5 Department. Each owner or operator shall report the number of tons of waste received
6 and pay the tax due for each calendar month to the Department no later than the 15th
7 day of the following calendar month. The Department shall credit all taxes received
8 pursuant to this section to the Inactive Hazardous Sites Cleanup Fund established by
9 G.S. 130A-310.11.

10 (c) Use of Proceeds. – The Department shall use the proceeds of this tax imposed
11 by this section for the following purposes:

- 12 (1) Assessment and remediation of orphan landfills and of inactive
13 hazardous substance or waste disposal sites for which the State or a
14 unit of local government is or may be responsible.
- 15 (2) Assessment and remediation of orphan landfills and of inactive
16 hazardous substance or waste disposal sites for which a private party is
17 or may be responsible if the private party cannot be identified or
18 located or if the private party is unable or refuses to assume
19 responsibility for the assessment or remediation.
- 20 (3) Up to fifteen percent (15%) of the proceeds may be used to fund staff
21 to administer contracts for the assessment and remediation of orphan
22 landfills and of inactive hazardous substance or waste disposal sites
23 pursuant to subdivisions (1) and (2) of this subsection.
- 24 (4) Up to ten percent (10%) of the proceeds may be used for grants to
25 units of local government to support redevelopment of brownfields.
- 26 (5) Up to ten percent (10%) of the proceeds may be used by the
27 Department to provide the State's share of the cost of assessment and
28 remediation of sites in the State that are listed on the federal National
29 Priorities List sites."

30 **SECTION 4.** G.S. 130A-310.6 is amended by adding a new subsection to
31 read:

32 "(c) The Secretary shall develop and implement a remedial action plan for orphan
33 landfills. Environmental and human health risks posed by an orphan landfill may be
34 mitigated using a risk-based approach for assessment and remediation."

35 **SECTION 5.** G.S. 130A-310.11 reads as rewritten:

36 **"§ 130A-310.11. Inactive Hazardous Sites Cleanup Fund created.**

37 (a) There is established under the control and direction of the Department the
38 Inactive Hazardous Sites Cleanup Fund. This fund shall be a revolving fund consisting
39 of any monies appropriated for such purpose by the General Assembly or available to it
40 from grants, taxes, and other monies paid to it or recovered by or on behalf of the
41 Department. The Inactive Hazardous Sites Cleanup Fund shall be treated as a
42 nonreverting special trust fund and shall be credited with interest by the State Treasurer
43 pursuant to G.S. 147-69.2 and G.S. 147-69.3.

- 1 (b) Funds credited to the Inactive Hazardous Sites Cleanup Fund pursuant to
2 G.S. 130A-309.8A shall be used only as provided in G.S. 130A-309.08A(c)."
3 **SECTION 6.** This act becomes effective 1 July 2005.