

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**SENATE BILL 1472**

Short Title: Revised Dist. of Scrap Tire Disposal Tax.

(Public)

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Sponsors: Senators Albertson; Allran, Kerr, and Kinnaird.

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Referred to: Finance.

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March 26, 2007

A BILL TO BE ENTITLED

1 AN ACT TO AMEND THE DISTRIBUTION OF THE PROCEEDS OF THE SCRAP  
2 TIRE DISPOSAL TAX TO INCREASE FUNDS ALLOCATED TO COUNTIES  
3 FOR THE DISPOSAL OF SCRAP TIRES, TO INCREASE FUNDS ALLOCATED  
4 TO THE SOLID WASTE MANAGEMENT TRUST FUND, AND TO DECREASE  
5 FUNDS ALLOCATED TO THE SCRAP TIRE DISPOSAL ACCOUNT.  
6

7 The General Assembly of North Carolina enacts:

8 **SECTION 1.** G.S. 105-187.19 reads as rewritten:

9 "**§ 105-187.19. Use of tax proceeds.**

10 (a) The Secretary shall distribute the taxes collected under this Article, less the  
11 allowance to the Department of Revenue for administrative expenses, in accordance  
12 with this section. The Secretary may retain the cost of collection by the Department, not  
13 to exceed two hundred twenty-five thousand dollars (\$225,000) a year, as  
14 reimbursement to the Department.

15 (b) Each quarter, the Secretary shall credit ~~five percent (5%)~~ eight percent (8%)  
16 of the net tax proceeds to the Solid Waste Management Trust Fund and shall credit  
17 ~~twenty seven percent (27%)~~ twenty-two percent (22%) of the net tax proceeds to the  
18 Scrap Tire Disposal Account. The Secretary shall distribute the remaining ~~sixty eight~~  
19 ~~percent (68%)~~ seventy percent (70%) of the net tax proceeds among the counties on a  
20 per capita basis according to the most recent annual population estimates certified to the  
21 Secretary by the State Budget Officer.

22 (c) A county may use funds distributed to it under this section only as provided  
23 in G.S. 130A-309.54. A county that receives funds under this section and that has an  
24 agreement with another unit of local government under which the other unit of local  
25 government provides for the disposal of solid waste for the county shall transfer the  
26 amount received under this section to the other unit of local government. A unit of local  
27 government to which funds are transferred is subject to the same restrictions on use of  
28 the funds as the county."

29 **SECTION 2.** This act becomes effective 1 July 2007.