

March 19, 2001

**H 688. TURFGRASS FERTILIZER ASSESSMENT.** *TO AUTHORIZE AN ASSESSMENT ON TURFGRASS FERTILIZER AND TO PROVIDE FOR THE COLLECTION, USE, AND REFUND OF THIS ASSESSMENT.* Authorizes assessment of \$5 per ton on turfgrass fertilizer to be used as follows: 75% of net proceeds goes to NC Agricultural Foundation, Inc.; 25% goes to Turfgrass Council of NC., Inc. Effective July 1, 2001.

**Intro. by Gibson.**

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| Ref. to Finance | GS 106 |
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May 2, 2001

**H 688. TURFGRASS FERTILIZER ASSESSMENT.** Intro. 3/19/01. House committee substitute makes the following changes to 1st edition. Provides that the assessment shall not apply to any fertilizer used for an agricultural purpose, for the production of hay, silage or other animal feed, or to maintain any pasture used for grazing livestock. Provides that three members of the Turfgrass Funding Committee shall be selected from both the College of Agriculture and Life Sciences at NC State University and from NC Agricultural and Technical State University, and specifies that the office of member of the Funding Committee may be held concurrently with any other elected or appointed office. Changes effective date of assessment to Jan. 1, 2002 (was July 1, 2002).

September 10, 2001

**H 688. TAX REVENUE FOR TURFGRASS RESEARCH.** Intro. 3/19/01. House committee substitute makes the following changes to 2nd edition. Changes title to *AN ACT TO TAX THE SALES OF FERTILIZERS AND SEED TO NONFARMERS AND TO EARMARK A PORTION OF THE INCREASED TAX REVENUE FOR TURFGRASS RESEARCH AND EDUCATION*. Rewrites bill to amend GS 105-164.13(1) and (2) to only exempt from sales and use tax commercial fertilizer, lime, land plaster, and seeds sold to farmer for agricultural purposes. Adds new GS 105-164.44F to provide that as soon as practicable after July 1 of each year, Sec'y of Revenue must transfer to State Treasurer \$700,000 from net tax collections from sales and use tax. State Treasurer must allocate \$600,000 of this amount to UNC Board of Governors (Board) to be allocated to NC State University and NC A&T University for turfgrass research and education as set out in bill. Remainder to be allocated to Dep't of Agriculture and Consumer Services for purpose set out in bill. Board and Comm'r of Agriculture must report to Joint Legis. Comm'n on Governmental Operations and Fiscal Research Division by Nov. 1 of each year on use of funds. Effective Dec. 1, 2001.

September 10, 2001

**H 688. TAX REVENUE FOR TURFGRASS RESEARCH.** Intro. 3/19/01. House committee substitute makes the following changes to 2nd edition. Changes title to *AN ACT TO TAX THE SALES OF FERTILIZERS AND SEED TO NONFARMERS AND TO EARMARK A PORTION OF THE INCREASED TAX REVENUE FOR TURFGRASS RESEARCH AND EDUCATION*. Rewrites bill to amend GS 105-164.13(1) and (2) to only exempt from sales and use tax commercial fertilizer, lime, land plaster, and seeds sold to farmer for agricultural purposes. Adds new GS 105-164.44F to provide that as soon as practicable after July 1 of each year, Sec'y of Revenue must transfer to State Treasurer \$700,000 from net tax collections from sales and use tax. State Treasurer must allocate \$600,000 of this amount to UNC Board of Governors (Board) to be allocated to NC State University and NC A&T University for turfgrass research and education as set out in bill. Remainder to be allocated to Dep't of Agriculture and Consumer Services for purpose set out in bill. Board and Comm'r of Agriculture must report to Joint Legis. Comm'n on Governmental Operations and Fiscal Research Division by Nov. 1 of each year on use of funds. Effective Dec. 1, 2001.

September 19, 2001

**H 688. TAX REVENUE FOR TURFGRASS RESEARCH.** Intro. 3/19/01. House amendment makes the following changes to 3rd edition. Makes technical change.

September 20, 2001

**H 688. TAX REVENUE FOR TURFGRASS RESEARCH.** Intro. 3/19/01. House amendment makes the following change to 3rd edition. Amends GS 105-164.13(1) to add exemption from sales tax of purchases of fertilizer and seeds by any person for use on a family vegetable garden.

October 3, 2001

**H 688. TAX REVENUE FOR TURFGRASS RESEARCH/MENTAL HEALTH.** Intro. 3/19/01. Senate committee substitute makes the following changes to 4th edition. Changes title to *AN ACT TO TAX THE SALES OF FERTILIZERS AND SEED TO NONFARMERS AND TO APPROPRIATE REVENUES FOR TURFGRASS RESEARCH AND EDUCATION, RESEARCH INITIATIVES FUNDED BY THE AGRICULTURAL ADVANCEMENT CONSORTIUM, AND THE TRUST FUND FOR MENTAL HEALTH, DEVELOPMENTAL DISABILITIES, AND SUBSTANCE ABUSE SERVICES AND BRIDGE-FUNDING NEEDS*. Amends the proposed change to GS 105-164.13 to delete provision exempting from sales and use tax fertilizer, lime, land plaster, and seeds sold for use on a family vegetable garden. Deletes the proposed new GS 105-164.44F (allocation of sales tax revenue for turfgrass research). Appropriates \$600,000 from General Fund to UNC Board of Governors in each year of 2001-03 biennium for research initiatives at N.C. State Univ. Center for Turfgrass Environmental Research and Education. Center may receive research funding proposals from NCSU or NC A&T University. Appropriates \$100,000 from General Fund to Dep't of Agriculture and Consumer Services in each year of 2001-03 biennium to educate the public on the results of the Center's research. Requires report to the Joint Legislative Commission on governmental operations and the Fiscal Research Division by Nov. 1, 2001 (was annually). Appropriates \$200,000 from General Fund to Rural Economic Development Center for 2001-2002 and \$200,000 from General Fund to Agricultural Advancement Consortium for the 2002-2003 to support research initiatives funded by the Consortium. Appropriates from General Fund \$2.5 million for 2001-2002 and \$4.5 million for 2002-2003 to Trust Fund for Mental Health, Developmental Disabilities, and Substance Abuse Services and Bridge Funding Needs for purposes stated in GS 143-15D(b).

December 6, 2001

**H 688. TAX REVENUE FOR TURFGRASS RESEARCH/MENTAL HEALTH.** Intro. 3/19/01. Conference report recommends the following changes to 5th edition to reconcile matters in controversy. Deletes appropriation to Rural Economic Development Center for Agricultural Advancement Consortium and appropriation to Trust Fund for Mental Health Developmental Disabilities and Substance Abuse Services and Bridge Funding Needs for purposes stated in previous version. Requires State Controller, by June 30, 2002, to credit \$750,000 from General Fund to Savings Reserve Account. Changes title accordingly. Changes effective date from Dec. 1, 2001, to Feb. 1, 2002.

January 9, 2002

**SL 2001-514 (H 688). TAX REVENUE FOR TURFGRASS RESEARCH/MENTAL HEALTH.** *AN ACT TO TAX THE SALES OF FERTILIZERS AND SEED TO NONFARMERS AND TO APPROPRIATE REVENUES FOR TURFGRASS RESEARCH AND EDUCATION AND THE SAVINGS RESERVE ACCOUNT*. Summarized in *Daily Bulletin* 9/10/01, 9/19/01, 9/20/01, 10/3/01, and 12/6/01. Enacted Jan. 4, 2002. Effective Feb. 1, 2002.