

February 18, 2009

S 222. RED LIGHT CAMERAS IN WILMINGTON. Filed 2/18/09. *TO AUTHORIZE THE CITY OF WILMINGTON TO USE RED LIGHT CAMERAS FOR SAFETY, FOR SCHOOLS, BUT NOT FOR PROFIT.*

Adds Wilmington to an existing local act (Section 3 of SL 2007-341) that requires the clear proceeds from red light camera penalties be paid to the local board of education.

Intro. by Boseman.

NEW HANOVER

May 12, 2009

S 222. RED LIGHT CAMERAS IN WILMINGTON. Filed 2/18/09. Senate committee substitute makes the following changes to 1st edition. Changes the effective date to October 1, 2009.

June 17, 2009

S 222. WILMINGTON LOCAL OPTION SALES TAX/CONGESTION (NEW). Filed 2/18/09. House committee substitute deletes all provisions of the 2nd edition and replaces it with *AN ACT TO AUTHORIZE THE CITY OF WILMINGTON TO LEVY ONE-HALF CENT LOCAL SALES AND USE TAX FOR CONGESTION RELIEF, IF APPROVED BY THE VOTERS OF THE CITY OF WILMINGTON.*

Enacts a new Article 47 in Subchapter VIII of GS Chapter 105 to provide that, if passed by voter referendum, the Wilmington city council may, by resolution, levy 1/2 cent local sales and use tax. Provides for a special election to submit the question to voters.

Requires that the adoption, levy, collection, administration, and repeal of the additional tax be in accordance with Article 39 of GS Chapter 105. Specifies that the tax does not apply to the sales price of food exempt from tax pursuant to GS 105-164.13B. Provides that tax levied under this Article may become effective on the first day of any calendar quarter as long as the municipality gives the Secretary of Revenue (Secretary) at least 60 days advance notice of the new tax levy. Directs the Secretary not to divide the amount allocated to a municipality between the municipality and the county in which it is located. Directs the Secretary to distribute the net proceeds to the taxing municipality on a monthly basis. Provides that for the purposes of the tax authorized under this Article, references to *county* or *counties* within Article 39 are to be interpreted as referring to *municipality* or *municipalities*, respectively.

Limits the use of the tax proceeds to (1) identified congestion mitigation programs for which cost analyses have been performed before the special election concerning the levy of the tax and (2) to retire indebtedness incurred by the municipality for those programs. Defines *congestion mitigation* to include any expenditure for programs that increase the capacity of public rights-of-way or that manage travel demand to improve transportation efficiency. Specifies that a tax levied under Article 46 of GS Chapter 105, as enacted by this act, does not apply to construction materials purchased to fulfill a lump-sum or unit-price contract, or purchased pursuant to a bid, that is entered into or awarded before the effective date of the levy when the construction materials would otherwise be subject to the tax levied under Article 46 of GS Chapter 105.

Provides that authority to levy a tax under this Article expires seven years after the effective date of the first tax levied under the Article even if the tax has not remained in effect for the entire seven-year period. Provides that the tax levied under this Article expires the earlier of seven years after the effective date of the tax being levied or the first calendar quarter following the month in which the indebtedness identified in proposed GS 105-542(b) has been retired, provided that the municipality has given the Secretary at least 60 days advance notice of the expiration. Provides additional guidelines regarding the expiration of the municipality's taxing authority under this Article.