

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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SENATE BILL 217
PROPOSED COMMITTEE SUBSTITUTE S217-PCS25226-RW-6

Short Title: Distribution of Highway Use Tax and Fees.

(Public)

Sponsors:

Referred to:

March 11, 2015

1 A BILL TO BE ENTITLED
2 AN ACT TO ADJUST THE DISTRIBUTION OF THE HIGHWAY USE TAXES
3 COLLECTED ON THE SHORT-TERM LEASE OR RENTAL OF A MOTOR VEHICLE
4 AND TO APPROPRIATE FUNDS ON AN ANNUAL BASIS FROM THE HIGHWAY
5 FUND TO THE NORTH CAROLINA STATE PORTS AUTHORITY AND THE
6 DIVISION OF AVIATION OF THE DEPARTMENT OF TRANSPORTATION.

7 The General Assembly of North Carolina enacts:

8 **SECTION 1.** G.S. 105-187.9(a) reads as rewritten:

9 "(a) Distribution. – Taxes collected under this Article at the rate of eight percent (8%)
10 shall be credited to the ~~General Highway~~ Fund. Taxes collected under this Article at the rate of
11 three percent (3%) shall be credited to the North Carolina Highway Trust Fund."

12 **SECTION 2.** G.S. 105-187.9 is amended by adding a new subsection to read:

13 "(b) Beginning in the 2015-2016 fiscal year, of the taxes collected under this Article at
14 the rate of eight percent (8%) and credited to the Highway Fund:

15 (1) Thirty-five million dollars (\$35,000,000) is annually appropriated from the
16 Highway Fund to a reserve fund for use by the North Carolina State Ports
17 Authority for prioritized capital improvements to State Port infrastructure
18 and facilities.

19 (2) Twenty-one million dollars (\$21,000,000) is annually appropriated from the
20 Highway Fund to the Division of Aviation of the Department of
21 Transportation for prioritized capital improvements to public airports and
22 time-sensitive aviation capital improvement projects for economic
23 development purposes."

24 **SECTION 3.** This act becomes effective July 1, 2015, and applies to taxes
25 collected on or after that date.



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