

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

FILED SENATE
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S.B. 793
PRINCIPAL CLERK

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SENATE BILL DRS35374-MWfa-114C

Short Title: Study Ecom. Dlvr. Fee/Xfer Rev for Transport. (Public)

Sponsors: Senators Sawyer, McInnis, and Woodard (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO STUDY IMPLEMENTATION OF AN E-COMMERCE FEE AND TO
3 TRANSFER A PERCENTAGE OF SALES TAX REVENUES FOR
4 TRANSPORTATION-RELATED NEEDS.

5 The General Assembly of North Carolina enacts:

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7 **STUDY E-COMMERCE DELIVERY FEE**

8 **SECTION 1.** The Revenue Laws Study Committee shall study the application of
9 sales tax on delivery services for food, prepared food, and tangible personal property to a
10 consumer in this State for the purpose of determining whether the efficiency, administrative
11 burden, and revenue produced by the current sales tax model could be improved by moving to a
12 fixed excise tax amount and, further, whether the revenue generated from the existing or a
13 replacement tax model should go in part or in whole to the Highway Trust Fund rather than the
14 General Fund in light of the role of the highway system for delivery services. The Committee
15 shall report its findings, together with any recommended legislation, to the 2023 Regular Session
16 of the General Assembly upon its convening.

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18 **TAX REVENUE FROM TRANSPORTATION-RELATED NEEDS**

19 **SECTION 2.** G.S. 105-164.44M reads as rewritten:

20 "**§ 105-164.44M. Transfer to ~~Division of Aviation~~ for Transportation-Related Needs.**

21 (a) Aviation. – The net proceeds of the tax collected on aviation gasoline and jet fuel
22 under G.S. 105-164.4 must be transferred within 75 days after the end of each fiscal year to the
23 Highway Fund. This amount is annually appropriated from the Highway Fund to the Division of
24 Aviation of the Department of Transportation for prioritized capital improvements to general
25 aviation airports for time-sensitive aviation capital improvement projects for economic
26 development purposes.

27 (b) Transportation Needs. – At the end of each quarter, the Secretary must transfer to the
28 Highway Trust Fund a percentage of the net proceeds of the tax collected under this Article at
29 the State's general rate of tax set in G.S. 105-164.4(a). The percentage that must be transferred is
30 as follows:

<u>Fiscal Year</u>	<u>Percentage</u>
<u>2022-23</u>	<u>2%</u>
<u>2023-24</u>	<u>4%</u>
<u>2024-25 and thereafter</u>	<u>6%."</u>

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36 **EFFECTIVE DATE**



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SECTION 3. This act becomes effective July 1, 2022.