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SENATE BILL DRS15424-MHxfa-133

Short Title: Safe Parks Act.

(Public)

Sponsors: Senators Chitlik, Murdock, and Mayfield (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE FUNDING FOR REMEDIATION OF ENVIRONMENTAL  
3 CONTAMINATION AT PUBLIC PARKS.

4 The General Assembly of North Carolina enacts:

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6 **PART I. ESTABLISH CONTAMINATED PARKS REMEDIAL ACCOUNT WITHIN**  
7 **INACTIVE HAZARDOUS SITES CLEANUP FUND**

8 **SECTION 1.1.** G.S. 130A-295.9 reads as rewritten:

9 "**§ 130A-295.9. Solid waste disposal tax; use of ~~proceeds~~proceeds; establishment of**  
10 **Contaminated Parks Remedial Account.**

11 It is the intent that the proceeds of the solid waste disposal tax imposed by Article 5G of  
12 Chapter 105 of the General Statutes credited to the Inactive Hazardous Sites Cleanup Fund  
13 pursuant to G.S. 105-187.63(1) shall be used as set forth in this section:

14 (1) Thirty-three and one-third percent (33.33%) shall be used by the Department  
15 of Environmental Quality to fund the assessment and remediation of pre-1983  
16 landfills, except up to nineteen percent (19%) of the funds credited under this  
17 subdivision may be used to fund administrative expenses related to hazardous  
18 and solid waste management.

19 (2) Sixty-seven and two-thirds percent (67.67%) shall be credited to the  
20 Contaminated Parks Remedial Account (CoPRA), which the Department shall  
21 establish as a separate account within the Inactive Hazardous Sites Cleanup  
22 Fund and use to fund assessment and remediation of pre-1983 landfills or  
23 other inactive hazardous sites that impair the use of a public park owned by a  
24 unit of local government. Activities under this subdivision shall be matched  
25 by the unit of local government that owns or operates the park on the basis of  
26 one dollar (\$1.00) provided by the unit of local government for every four  
27 dollars (\$4.00) provided from CoPRA."

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29 **PART II. FUNDING**

30 **SECTION 2.1.** G.S. 105-187.61 reads as rewritten:

31 "**§ 105-187.61. Tax imposed.**

32 (a) Tax Rate. – An excise tax is imposed on the disposal of municipal solid waste and  
33 construction and demolition debris in any landfill permitted pursuant to Article 9 of Chapter  
34 130A of the General Statutes at a rate of ~~two dollars (\$2.00)~~ four dollars (\$4.00) per ton of waste.  
35 An excise tax is imposed on the transfer of municipal solid waste and construction and demolition



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debris to a transfer station permitted pursuant to Article 9 of Chapter 130A of the General Statutes for disposal outside the State at a rate of ~~two dollars (\$2.00)~~ four dollars (\$4.00) per ton of waste.  
 ...."

**SECTION 2.2.** G.S. 105-187.63 reads as rewritten:

**"§ 105-187.63. Use of tax proceeds.**

From the taxes received pursuant to this Article, the Secretary may retain the costs of collection, not to exceed two hundred twenty-five thousand dollars (\$225,000) a year, as reimbursement to the Department. The Secretary must credit or distribute taxes received pursuant to this Article, less the cost of collection, on a quarterly basis as follows:

- (1) ~~Fifty percent (50%)~~ Seventy-five percent (75%) to the Inactive Hazardous Sites Cleanup Fund established by ~~G.S. 130A-310.11~~ G.S. 130A-310.11, to be used as set forth in G.S. 130A-295.9.
- (2) ~~Thirty-seven and one-half percent (37.5%)~~ Eighteen and three-fourths percent (18.75%) to cities and counties in the State on a per capita basis, using the most recent annual estimate of population certified by the State Budget Officer. One-half of this amount must be distributed to cities, and one-half of this amount must be distributed to counties. For purposes of this distribution, the population of a county does not include the population of a city located in the county.

A city or county is excluded from the distribution under this subdivision if it does not provide solid waste management programs and services and is not responsible by contract for payment for these programs and services. The Department of Environmental Quality must provide the Secretary with a list of the cities and counties that are excluded under this subdivision. The list must be provided by May 15 of each year and applies to distributions made in the fiscal year that begins on July 1 of that year.

Funds distributed under this subdivision must be used by a city or county solely for solid waste management programs and services.

- (3) ~~Twelve and one-half percent (12.5%)~~ Six and one-fourth percent (6.25%) to the General Fund."

**SECTION 2.3.(a)** G.S. 105-130.3 reads as rewritten:

**"§ 105-130.3. Corporations.**

A tax is imposed on the State net income of every C Corporation doing business in this State. An S Corporation is not subject to the tax levied in this section. The tax is a percentage of the taxpayer's State net income computed as follows:

Taxable Years Beginning	Tax
In 2025	2.25%
In 2026	<del>2%</del> <u>2.5%</u>
In 2028	<del>1%</del> <u>1.5%</u>
After 2029	<del>0%</del> <u>0.5%</u> ."

**SECTION 2.3.(b)** Article 4 of Chapter 105 of the General Statutes is amended by adding a new section to read:

**"§ 105-130.3D. Portion of tax on C Corporations credited to Inactive Hazardous Sites Cleanup Fund.**

The Secretary must credit or distribute a portion of the taxes received pursuant to G.S. 105-130.3, less the cost of collection, to the Contaminated Parks Remedial Account established within the Inactive Hazardous Sites Cleanup Fund by G.S. 130A-295.9 on a quarterly basis as follows:

<u>Taxable Years Beginning</u>	<u>Portion of Proceeds</u>
<u>In 2026</u>	<u>25%</u>
<u>In 2028</u>	<u>33.33%</u>

