

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 1082
HOUSE BILL 1288

AN ACT TO REPEAL AN OBSOLETE LAW, TO MAKE TECHNICAL CHANGES TO THE REVENUE ACT, TO MODIFY THE LAW REGARDING PRIVILEGE LICENSES FOR CERTAIN EMPLOYMENT AGENCIES, TO MODIFY THE STANDARDS FOR ISSUING LICENSES FOR REFRIGERATION CONTRACTORS, AND TO MAKE CLARIFYING AND TECHNICAL AMENDMENTS TO VARIOUS LAWS RELATING TO LOW-LEVEL RADIOACTIVE WASTE AND HAZARDOUS WASTE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-39 is repealed.

Sec. 1.1. G.S. 105-37.1 is amended by adding a new subsection to read:

"(d) It is not the purpose of this Article to discourage agricultural fairs in the State, and to further this cause, no carnival company taxable under this section will be allowed to play a 'still date' in any county where there is a regularly advertised agricultural fair, 30 days prior to the dates of the fair. Nothing contained in this section shall prevent veterans' organizations and posts chartered by Congress or organized and operated on a statewide or nationwide basis from holding fairs or tobacco festivals on any dates which they may select, provided such fairs or festivals have been held as annual events prior to 1 July 1988."

Sec. 2. G.S. 105-486(b) reads as rewritten:

"(b) Adjustment. – The Secretary shall then adjust the amount allocated to each county under subsection (a) by multiplying the amount by the appropriate adjustment factor set out in the table ~~below~~: below. If, after applying the adjustment factors, the resulting total of the amounts allocated is greater or lesser than the net proceeds to be distributed, the amount allocated to each county shall be proportionally adjusted to eliminate the excess or shortage.

County	Adjustment Factor
Dare	1.49
Brunswick	1.17
Orange	1.15
Carteret and Durham	1.14
Avery	1.12
Moore	1.11
Transylvania	1.10
Chowan, McDowell, and Richmond	1.09
Pitt and New Hanover	1.07

Beaufort, Perquimans, Buncombe, and Watauga	1.06
Cabarrus, Jackson, and Surry	1.05
Alleghany, Bladen, Robeson, Washington, Craven, Henderson, Onslow, and Vance	1.04
Gaston, Granville, and Martin	1.03
Alamance, Burke, Caldwell, Chatham, Duplin, Edgecombe, Haywood, Swain, and Wilkes	1.02
Hertford, Union, Stokes, Yancey, Halifax, Rockingham, and Cleveland	1.01
Alexander, Anson, Johnston, Northampton, Pasquotank, Person, Polk, and Yadkin	1.00
Catawba, Harnett, Iredell, Pamlico, Pender, Randolph, Stanly, and Tyrrell	0.99
Cherokee, Cumberland, Davidson, Graham, Hyde, Macon, Rutherford, Scotland, and Wilson	0.98
Ashe, Bertie, Franklin, Hoke, Lincoln, Montgomery, and Warren	0.97
Wayne, Clay, Madison, Sampson, Wake, Lee, and Forsyth	0.96
Caswell, Gates, Mitchell, and Greene	0.95
Currituck and Guilford	0.94
Davie and Nash	0.93
Rowan and Camden	0.92
Jones	0.90
Mecklenburg	0.89
Lenoir.	0.88
Columbus	0.81".

Sec. 3. G.S. 105-493 reads as rewritten:

"§ **105-493. Distribution of taxes.**—The Secretary shall, on a quarterly basis, allocate the net proceeds of any one-half percent (1/2%) sales and use taxes levied under this Article in accordance with G.S. 105-486. For purposes of the allocation under G.S. 105-486, a county that levies one-half percent (1/2%) sales and use taxes under this Article is considered a taxing county under that section. To make the allocation required by G.S. 105-486 and this section, the Secretary shall add the net proceeds of local sales and use taxes levied under Article 40 of this Chapter and under this Article, and shall then allocate this amount to the taxing counties on a per capita basis as provided in G.S. 105-486. The amount allocated to a county that levies one-half percent (1/2%) sales and use taxes under this Article shall be adjusted ~~by multiplying it by the appropriate adjustment factor set out in the table as provided in G.S. 105-486(b) and~~ then divided among the county and its municipalities on either a per capita or an ad

valorem tax basis, as designated by the board of county commissioners in a resolution adopted pursuant to G.S. 105-472. If any taxes levied under this Article by a county have not been collected in that county for a full quarter because of the levy or repeal of the taxes, the Secretary shall distribute a pro rata share to that county for that quarter based on the number of months the taxes were collected in that county during the quarter."

Sec. 4. G.S. 105-501 reads as rewritten:

"§ **105-501. Distribution of additional taxes.**—The Secretary shall, on a quarterly basis, allocate the net proceeds of the additional one-half percent (1/2%) sales and use taxes levied under this Article to the taxing counties on a per capita basis according to the most recent annual population estimates certified to the Secretary by the State Budget Officer. The Secretary shall then adjust the amount allocated to each county ~~by multiplying the amount by the appropriate adjustment factor set out in the table as provided~~ in G.S. 105-486(b). The amount allocated to each taxing county shall then be divided among the county and the municipalities located in the county in accordance with the method by which the one percent (1%) sales and use taxes levied in that county pursuant to Article 39 of this Chapter or Chapter 1096 of the 1967 Session Laws are distributed.

If any taxes levied under this Article by a county have not been collected in that county for a full quarter because of the levy or repeal of the taxes, the Secretary shall distribute a pro rata share to that county for that quarter based on the number of months the taxes were collected in that county during the quarter."

Sec. 5. G.S. 87-58(d) reads as rewritten:

"(d) In order to protect the public health, comfort and safety, the Board shall prescribe the standard of ~~efficiency-experience~~ to be required of an applicant for license and shall give an examination designed to ascertain the technical and practical knowledge of the applicant concerning the analysis of plans and specifications, estimating cost, fundamentals of installation and design as same pertain to refrigeration; and as a result of such examination, the Board shall issue a certificate of license in refrigeration to applicants who pass the required examination and a license shall be obtained in accordance with the provisions of this Article, before any person, firm or corporation shall engage in, or offer to engage in the business of refrigeration contracting as herein defined. Each application for examination shall be accompanied by a check, post-office money order or cash in the amount of the annual license fee required by this Article. Regular examinations shall be given in the months of April and October of each year and additional examinations may be given at such other times as the Board may deem wise and necessary. Any person may demand in writing a special examination and upon payment by the applicant of the cost of holding such examination and the deposit of the amount of the annual license fee, the Board in its discretion will fix a time and place for such examination. A person who fails to pass any examination shall not be reexamined until the next regular examination."

Sec. 6. G.S. 105-90(b)(1) reads as rewritten:

"(b) Every person, firm, or corporation who or which engages in the business of securing employment for a person or persons and charging therefor a fee, commission,

or other compensation shall apply for and obtain from the Secretary of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license the following annual tax for each location in which such business is carried on:

In unincorporated communities and in cities and towns of less than 2,500 population	\$100.00
In cities or towns of 2,500 and less than 5,000 population	200.00
In cities or towns of 5,000 and less than 10,000 population	300.00
In cities or towns of 10,000 or more population	500.00.

Provided, that this section shall not apply to any employment agency operated by the federal government, the State, any county or municipality, or whose sole business is procuring employees for work in the production and harvesting of farm crops within the State, nor shall it apply to any registry for registered nurses or licensed practical nurses when not operated for profit. And provided further, that under this section the tax on any employment agency whose sole business is the placement of teachers and/or other school employees ~~and which has been approved by the State Superintendent of Public Instruction~~ shall be twenty-five dollars (\$25.00): Provided further, that the tax on employment agencies where the sole business is the placement of domestic servants or unregistered nurses for employment within the State shall be twenty-five dollars (\$25.00)."

Sec. 7. G.S. 20-127 (d) reads as rewritten:

"(d) On or after January 1, ~~1988~~, 1989, it shall be unlawful to operate a motor vehicle registered or which is required to be registered in this State under this Chapter, upon any highway or public vehicular area with a windshield or a front side window to the immediate right or left of the operator, or a rear window used for visibility, which has been darkened, smoked, or tinted after factory delivery. Provided, however, after first sale of the vehicle, a single application of tinted film which has been registered with and approved by the Commissioner of Motor Vehicles shall be lawful if the manufacturer's label is implanted between the film and glass in the lower left section of each darkened window and is legible from outside the vehicle. The label shall indicate the film registration number, the name and address of the manufacturer and a certification of compliance with North Carolina law. No film or darkening material may be applied on the windshield except to replace the sunshield in the uppermost area as installed by the manufacturer of the vehicle, in which case the label shall be implanted between the film and glass in the upper left section of the windshield and be legible from outside the vehicle. A rear window shall be required for visibility on every vehicle unless the vehicle is equipped with an outside mirror of a type approved by the Commissioner which eliminates the requirement for an inside rearview mirror under the provisions of G.S. 20-126(a) and (b)."

Sec. 8. G.S. 20-127(f) reads as rewritten:

"(f) Before shipping or making any tinted film available for installation on a motor vehicle in this State, the manufacturer shall apply to the Commissioner for

approval and registration of its tinted film and for a label to be used in the identification and certification of compliance with light transmittance and reflectance standards. The Commissioner shall approve ~~no~~ tinted film to be used in the front windows or a rear window if required for visibility ~~unless~~ if the manufacturer demonstrates that it has at least ~~thirty-five percent (35%)~~ fifty percent (50%) light transmittance if it is to be used on front, side, or rear windows and a luminous reflectance of not more than twenty percent (20%). A fee shall be paid by the manufacturer with each application for film approval and registration in the approximate amount of the cost to the Division in the review of the applications."

Sec. 8.1. G.S. 20-127(h) reads as rewritten:

"(h) Subsections (d) through (g) of this section shall apply only to darkened, smoked or tinted film installed on motor vehicle windows after factory delivery and after the effective date of this act and shall not apply to vehicles registered in another state and in compliance with the standards required in that state at time."

Sec. 9. This act does not affect the rights or liabilities of the State, a taxpayer, or other person arising under a statute amended or repealed by this act before its amendment or repeal; nor does it affect the right to any refund or credit of a tax that would otherwise have been available under the amended or repealed statute before its amendment or repeal.

Sec. 10. G.S. 104E-6.2(d)(1) as rewritten by Chapter 993 of the 1987 Session Laws (1988 Regular Session) is rewritten to read:

"(1) There is a local ordinance which would prohibit or have the effect of prohibiting the establishment or operation of a low-level radioactive waste facility;"

Sec. 11. G.S. 104E-18(c) is amended by deleting the word "provision" and substituting the word "requirements".

Sec. 12. Chapter 104G of the General Statutes is amended by adding a new section to read:

"§ 104G-23. Miscellaneous provisions.—(a) The Authority shall make every reasonable effort to complete each activity for which a completion date is specified in this Chapter by the specified completion date. In the event that the Authority is unable for whatever reason to complete any activity by the specified completion date, the Authority shall nevertheless proceed to complete the activity as expeditiously as possible. No action taken by the Authority shall be considered invalid by reason of the action having occurred after the specified completion date. The specification of any date for the adoption of any rule or for completion of any other action shall not be construed to preclude the adoption or modification of that rule or taking of that action subsequent to that date.

(b) The Authority shall determine the sequence of tasks required to be accomplished in order to site, design, construct, and place into operation a low-level radioactive waste disposal facility and the time likely to be required to accomplish those tasks, shall construct a timetable of estimated task completion dates, and shall estimate the resources required to accomplish those tasks. The Authority shall report on a quarterly basis beginning 1 October 1988 to the Joint Select Committee on Low-Level

Radioactive Waste of the General Assembly and to the General and Fiscal Research Divisions as to its general progress, its progress in developing the estimates required by this subsection, and as to the financial statements required by G.S. 104G-15(c)."

Sec. 13. G.S. 130A-293(d)(1) as rewritten by Chapter 993 of the 1987 Session Laws (1988 Regular Session) is rewritten to read:

"(1) That there is a local ordinance which would prohibit or have the effect of prohibiting the establishment or operation of a hazardous waste facility;"

Sec. 14. G.S. 150B-1(d) is amended by inserting the following sentence at the beginning of the paragraph pertaining to the North Carolina Low-Level Radioactive Waste Management Authority:

"Article 2 of this Chapter shall not apply to the North Carolina Low-Level Radioactive Waste Management Authority in administering the provisions of G.S. 104G-10 and G.S. 104G-11."

Sec. 14.1. G.S. 143B-216.13(11) is repealed.

Sec. 15. Sections 2, 3, and 4 of this act shall become effective 1 March 1988, and apply to sales made on or after that date. Sections 6, 10, 11, 12, 13, 14, 14.1, and 15 of this act are effective upon ratification. The remainder of this act shall become effective 1 July 1988.

In the General Assembly read three times and ratified this the 8th day of July, 1988.