

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 2365

Short Title: Raise Soft Drink Tax/Solid Waste.

(Public)

Sponsors: Representatives Colton, B. Ethridge, Hackney, and Fletcher.

Referred to: Commerce.

June 6, 1990

A BILL TO BE ENTITLED

1 AN ACT TO INCREASE THE SOFT DRINK TAX TO PROVIDE REVENUE FOR
2 THE GENERAL FUND AND FOR SOLID WASTE REDUCTION BY
3 COUNTIES.
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5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-113.45(b) reads as rewritten:

7 "(b) ~~The~~ If (i) the bottle is intended to be reused by the manufacturer at least five
8 times after its first purchase by a consumer and a refundable deposit will be charged the
9 consumer who purchases the bottle or (ii) the bottle is composed of at least fifty percent
10 (50%) recycled content, the rate of tax on each bottled soft drink shall be one cent (1¢). is
11 two cents (2¢). For all other bottles, the rate of tax on each bottled soft drink is six
12 cents (6¢)."

13 Sec. 2. G.S. 105-113.42 reads as rewritten:

14 "**§ 105-113.42. Purpose of Article. Article; distribution of certain proceeds to**
15 **counties.**

16 (a) It is the purpose of this Article to provide a source of additional revenue
17 which shall be applied to the ~~general fund~~ General Fund of the State. In addition, part of
18 the revenue shall be distributed to local governments for solid waste reduction as
19 provided in this section.

20 (b) The Secretary shall annually distribute one-third of the proceeds of the excise
21 tax levied in G.S. 105-113.45(b) to the counties on a per capita basis, according to the
22 most recent annual population estimates certified to the Secretary by the State Budget
23 Officer. The remainder of the proceeds of the taxes levied in this Article shall be

1 credited to the General Fund. A county may use the funds received under this section
2 only for solid waste volume reduction at the source."

3 Sec. 3. This act shall become effective January 1, 1991.