

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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HOUSE DRH30311-RTx-18 (04/06)

Short Title: Statewide Waste Disposal Tax.

(Public)

Sponsors: Representative Gibson.

Referred to:

A BILL TO BE ENTITLED

1
2 AN ACT TO IMPOSE A TAX ON THE DISPOSAL OF MUNICIPAL SOLID
3 WASTE IN LANDFILLS IN THE STATE AND ON THE TRANSFER OF
4 MUNICIPAL SOLID WASTE FOR DISPOSAL OUTSIDE THE STATE IN
5 ORDER TO PROVIDE FUNDS FOR THE ASSESSMENT AND REMEDIATION
6 OF ORPHAN LANDFILLS AND INACTIVE HAZARDOUS SUBSTANCE OR
7 WASTE DISPOSAL SITES, FOR THE REDEVELOPMENT OF
8 BROWNFIELDS, AND TO PAY THE STATE'S SHARE OF THE COST OF
9 ASSESSMENT AND REMEDIATION OF SITES LISTED ON THE FEDERAL
10 NATIONAL PRIORITIES LIST.

11 The General Assembly of North Carolina enacts:

12 **SECTION 1.** G.S. 130A-290(a)(21a) is recodified as
13 G.S. 130A-290(a)(21b).

14 **SECTION 2.** G.S. 130A-290(a) is amended by adding a new subdivision to
15 read:

16 "(21a) 'Orphan landfill' means any landfill, whether publicly or privately
17 owned, that received municipal solid waste from a unit of local
18 government for disposal prior to 1 January 1983, that is no longer in
19 operation, and for which assessment and remediation is needed in
20 order to protect public health and the environment."

21 **SECTION 3.** Part 2A of Article 9 of Chapter 130A of the General Statutes is
22 amended by adding a new section to read:

23 **"§ 130A-309.08A. Solid waste disposal tax; use of proceeds.**

24 (a) Tax Imposed. – A tax of one dollar (\$1.00) per ton of waste is imposed on the
25 disposal of municipal solid waste in any landfill permitted pursuant to this Part. A tax of
26 one dollar (\$1.00) per ton of waste is imposed on the transfer of municipal solid waste
27 to a transfer station permitted pursuant to this Part for disposal outside the State.

1 (b) Determination and Payment of Tax. – The owner or operator of each landfill
2 and transfer station permitted pursuant to this Part shall maintain scales designed to
3 determine waste tonnage that are approved by the Department of Agriculture and
4 Consumer Services. Each owner or operator shall record waste tonnage at the time the
5 waste is received on a form approved by the Department and shall calculate and record
6 the tax due under this section for each calendar month on a form approved by the
7 Department. Each owner or operator shall report the number of tons of waste received
8 and pay the tax due for each calendar month to the Department no later than the 15th
9 day of the following calendar month. The Department shall credit all taxes received
10 pursuant to this section to the Inactive Hazardous Sites Cleanup Fund established by
11 G.S. 130A-310.11.

12 (c) Use of Proceeds. – The Department shall use the proceeds of this tax imposed
13 by this section for the following purposes:

- 14 (1) Assessment and remediation of orphan landfills and of inactive
15 hazardous substance or waste disposal sites for which the State or a
16 unit of local government is or may be responsible.
- 17 (2) Assessment and remediation of orphan landfills and of inactive
18 hazardous substance or waste disposal sites for which a private party is
19 or may be responsible if the private party cannot be identified or
20 located or if the private party is unable or refuses to assume
21 responsibility for the assessment or remediation.
- 22 (3) Up to fifteen percent (15%) of the proceeds may be used to fund staff
23 to administer contracts for the assessment and remediation of orphan
24 landfills and of inactive hazardous substance or waste disposal sites
25 pursuant to subdivisions (1) and (2) of this subsection.
- 26 (4) Up to ten percent (10%) of the proceeds may be used for grants to
27 units of local government to support redevelopment of brownfields.
- 28 (5) Up to ten percent (10%) of the proceeds may be used by the
29 Department to provide the State's share of the cost of assessment and
30 remediation of sites in the State that are listed on the federal National
31 Priorities List sites."

32 **SECTION 4.** G.S. 130A-310.6 is amended by adding a new subsection to
33 read:

34 "(c) The Secretary shall develop and implement a remedial action plan for orphan
35 landfills. Environmental and human health risks posed by an orphan landfill may be
36 mitigated using a risk-based approach for assessment and remediation."

37 **SECTION 5.** G.S. 130A-310.11 reads as rewritten:

38 **"§ 130A-310.11. Inactive Hazardous Sites Cleanup Fund created.**

39 (a) There is established under the control and direction of the Department the
40 Inactive Hazardous Sites Cleanup Fund. This fund shall be a revolving fund consisting
41 of any monies appropriated for such purpose by the General Assembly or available to it
42 from grants, taxes, and other monies paid to it or recovered by or on behalf of the
43 Department. The Inactive Hazardous Sites Cleanup Fund shall be treated as a

1 nonreverting special trust fund and shall be credited with interest by the State Treasurer
2 pursuant to G.S. 147-69.2 and G.S. 147-69.3.

3 (b) Funds credited to the Inactive Hazardous Sites Cleanup Fund pursuant to
4 G.S. 130A-309.8A shall be used only as provided in G.S. 130A-309.08A(c)."

5 **SECTION 6.** This act becomes effective 1 July 2005.