

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 1295

Short Title: Boat Fuel Tax for Boats.

(Public)

Sponsors: Representatives Wilkins; Black, Brawley, Church, Crawford, Fox, Hill, Lemmond, Locke, Luebke, G. Miller, Mitchell, Neely, Nichols, and Wainwright.

Referred to: Finance.

May 22, 1996

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT THE AMOUNT OF MOTOR FUEL TAX PAID ON
2 FUEL USED IN BOATS SHALL BE EARMARKED FOR USE FOR
3 RECREATIONAL PROJECTS, LAKE ADMINISTRATIVE BUILDINGS, AND
4 CONTROL OF AQUATIC WEEDS.
5

6 The General Assembly of North Carolina enacts:

7 Section 1. G.S. 105-449.126 reads as rewritten:

8 "**§ 105-449.126. Distribution of part of Highway Fund allocation to Wildlife**
9 **Resources Fund.**

10 (a) Transfer. ~~The~~ Each year, as soon as practicable after July 1, the Secretary
11 shall credit to the Wildlife Resources Fund ~~one-sixth of one percent (1/6 of 1%) of the~~
12 ~~amount that is allocated to the Highway Fund under G.S. 105-449.125 and is from the~~
13 ~~excise tax on motor fuel. Revenue credited to the Wildlife Resources Fund under this~~
14 ~~section may be used only for the boating and water safety activities described in G.S.~~
15 ~~75A-3(e). The Secretary must credit revenue to the Wildlife Resources Fund on an annual~~
16 ~~basis. an amount equal to eighty-three one-hundredths percent (.83%) of the total~~
17 ~~gallage of gasoline taxed under this Article in the previous fiscal year minus the~~
18 ~~amount of refunds paid for motor fuel used in boats under G.S. 105-449.107. The~~

1 amount credited shall be drawn seventy-five percent (75%) from the Highway Fund and
2 twenty-five percent (25%) from the Highway Trust Fund.

3 (b) Use. – The Wildlife Resources Commission may retain up to one percent (1%)
4 of the revenue credited to the Wildlife Resources Fund under this section for its costs in
5 administering this subsection. One-seventh of the remainder of the revenue credited to
6 the Wildlife Resources Fund under this section may be used only for the boating and
7 water safety activities described in G.S. 75A-3(c). The remaining revenue credited to the
8 Wildlife Resources Fund under this section shall be used for a grant program for eligible
9 entities that provide boating facilities. Grants may be made only for the following
10 purposes:

11 (1) Acquisition, construction, and renovation of boating facilities, related
12 recreational facilities, and lake administration facilities.

13 (2) Aquatic weed control.

14 State, federal, and local government entities, lake authorities, and nonprofit
15 organizations are eligible for these grants. The Wildlife Resources Commission shall
16 adopt rules providing for administration of the grants and shall develop and administer
17 generally applicable criteria under which eligible entities may qualify for the grants."

18 Sec. 2. This act becomes effective July 1, 1996.