



CHAPTER 105
ARTICLE 5B - SCRAP TIRE DISPOSAL TAX

N.C.G.S. § 105-187.19.

Use of tax proceeds.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2025-66, s. 1(a) — tenth act in the lineage	21 September 2026, 04:50 UTC	00e6ac145aed3f2792e33421 - a7d1dcf8a12f3a0b264a6f3b - 1793721ce17f3fef

- § 105-187.19(a)

The Secretary shall distribute the taxes collected under this Article, less the allowance to the Department of Revenue for administrative expenses, in accordance with this section. The Secretary may retain the cost of collection by the Department, not to exceed four hundred twenty-five thousand dollars (\$425,000) a year, as reimbursement to the Department.
- § 105-187.19(b)

Each quarter, the Secretary shall credit thirty percent (30%) of the net tax proceeds to the Scrap Tire Disposal Account. In the event the amount in the Account exceeds three hundred thousand dollars (\$300,000) at the end of any fiscal year, such excess shall be credited to the Highway Fund. The Secretary shall distribute the remaining seventy percent (70%) of the net tax proceeds among the counties on a per capita basis according to the most recent annual population estimates certified to the Secretary by the State Budget Officer.
- § 105-187.19(c)

A county may use funds distributed to it under this section only as provided in G.S. 130A-309.54. A county that receives funds under this section and that has an agreement with another unit of local government under which the other unit of local government provides for the disposal of solid waste for the county shall transfer the amount received under this section to the other unit of local government. A unit of local government to which funds are transferred is subject to the same restrictions on use of the funds as the county.

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.19 (2025).

PINPOINT

N.C. Gen. Stat. § 105-187.19(a) (2025).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1991, c. 221, s. 1; 1993, c. 485, s. 13; c. 548, ss. 2, 8; 1997-209, ss. 1, 3; 2004-203, s. 5(h); 2007-153, s. 1; 2007-323, s. 24.2; 2009-451, s. 13.3B(a); 2013-360, s. 14.16(a); 2025-66, s. 1(a).)

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