



CHAPTER 130A
ARTICLE 9 - SOLID WASTE MANAGEMENT

N.C.G.S. § 130A-309.87.

Eligibility for disposal tax proceeds.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 06:40 UTC	SOURCE FINGERPRINT 3bd86e08b2f8487883ff6804 - 0695a84fd676d1438803634b - 887cc2dc1bee11c6
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§ 130A-309.87(a) Receipt of Funds. - A county may not receive a quarterly distribution of the white goods disposal tax proceeds under G.S. 105-187.24 unless the undesignated balance in the county's white goods account at the end of its fiscal year is less than the threshold amount. Based upon the information in a county's Annual Financial Information Report, the Department must notify the Department of Revenue by March 1 of each year which counties may not receive a distribution of the white goods disposal tax for the current calendar year. The Department of Revenue will credit the undistributed tax proceeds to the General Fund.

If the undesignated balance in a county's white goods account subsequently falls below the threshold amount, the county may submit a statement to the Department, certified by the county finance officer, that the undesignated balance in its white goods account is less than the threshold amount. Upon receipt of the statement, the Department will notify the Department of Revenue to distribute to the county its quarterly distribution of the white goods disposal tax proceeds. The Department must notify the Department of Revenue of the county's change of status at least 30 days prior to the next quarterly distribution.

For the purposes of this subsection, the term "threshold amount" means twenty-five percent (25%) of the amount of white goods disposal tax proceeds a county received, or would have received if it had been eligible to receive them under G.S. 130A-309.87, during the preceding fiscal year.

§ 130A-309.87(b) Annual Financial Information Report. - On or before November 1 of each year, a county must submit a copy of its Annual Financial Information Report, prepared

in accordance with G.S. 159-33.1, to the Department. The Secretary of the Local Government Commission must require the following information in that report:

- (1) The tonnage of white goods scrap metal collected.
- (2) The amount of revenue credited to its white goods account. This revenue should include all receipts derived from the white goods disposal tax, and the sale of white goods scrap metals and freon.
- (3) The expenditures from its white goods account. The expenditures should include operating expenses and capital improvement costs associated with its white goods management program.
- (4) The designated and undesignated balance of its white goods account.
- (5) A comparison of the undesignated balance of its white goods account at the end of the fiscal year and the amount of white goods disposal tax proceeds it received, or would have received if it had been eligible to receive it under G.S. 130A-309.87, during the fiscal year. (1998-24, s. 6; 2013-360, s. 14.17(c), (g).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-187.24	(a)	"white goods disposal tax proceeds under"
G.S. 130A-309.87	(a)	"been eligible to receive them under"
G.S. 159-33.1	(b)	"Information Report, prepared in accordance with"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 130A-309.87 (2026).

PINPOINT

N.C. Gen. Stat. § 130A-309.87(a) (2026).

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.

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