

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 919

Short Title: Boat Fuel Tax for Boats.

(Public)

Sponsors: Representatives Wilkins, Crawford; Fox, Hardaway, Ives, Luebke, Mitchell, Ramsey, Smith, and G. Wilson.

Referred to: Finance.

April 10, 1997

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 CONTROL
3 OF AQUATIC WEEDS, RECREATIONAL PROJECTS, AND LAKE
4 ADMINISTRATION BUILDINGS.
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~~ gasoline tax revenue**
9 **to Wildlife 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 gallonage of gasoline taxed under this Article in the previous fiscal year times the
18 applicable tax rate minus the amount of refunds paid for motor fuel used in boats under
19 G.S. 105-449.107. The applicable tax rate is the amount of the flat cents-per-gallon rate

1 in effect during the previous fiscal year plus the average of the two variable cents-per-
2 gallon rates in effect during that fiscal year. The amount credited shall be drawn seventy-
3 five percent (75%) from the Highway Fund and twenty-five percent (25%) from the
4 Highway Trust Fund.

5 (b) Use. – Twenty percent (20%) of the revenue credited to the Wildlife Resources
6 Fund under this section may be used only for the boating and water safety activities
7 described in G.S. 75A-3(c). The remaining revenue credited to the Wildlife Resources
8 Fund under this section shall be used for a grant program for eligible entities that provide
9 boating facilities. Grants may be made only for the following purposes:

10 (1) Aquatic weed control.

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

13 State, federal, and local government entities, lake authorities, and nonprofit
14 organizations are eligible for these grants. The Wildlife Resources Commission shall
15 adopt rules providing for administration of the grants and shall develop and administer
16 generally applicable criteria under which eligible entities may qualify for the grants. In
17 awarding grants, the Commission shall give priority to applications for grants to be used
18 for eradication of hydrilla. The maximum amount that may be granted to a single eligible
19 entity in a fiscal year is two hundred fifty thousand dollars (\$250,000)."

20 Section 2. This act becomes effective July 1, 1997.