

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

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PRINCIPAL CLERK

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SENATE BILL DRS45448-MLxfa-267A (04/27)

Short Title: Distribution of Highway Use Tax and Fees. (Public)

Sponsors: Senators Rabon and Meredith (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ADJUST THE DISTRIBUTION OF THE HIGHWAY USE TAXES COLLECTED  
3 ON THE SHORT-TERM LEASE OR RENTAL OF A MOTOR VEHICLE AND TO  
4 APPROPRIATE FUNDS ON AN ANNUAL BASIS FROM THE HIGHWAY FUND TO  
5 THE NORTH CAROLINA STATE PORTS AUTHORITY AND THE DIVISION OF  
6 AVIATION OF THE DEPARTMENT OF TRANSPORTATION.

7 The General Assembly of North Carolina enacts:

8 **SECTION 1.** G.S. 105-187.9(a) reads as rewritten:

9 "(a) Distribution. – Taxes collected under this Article at the rate of eight percent (8%) shall  
10 be credited to the ~~General Highway Fund~~. Taxes collected under this Article at the rate of three  
11 percent (3%) shall be credited to the North Carolina Highway Trust Fund."

12 **SECTION 2.** G.S. 105-187.9 is amended by adding a new subsection to read:

13 "(b) Beginning in the 2016-2017 fiscal year, of the taxes collected under this Article at the  
14 rate of eight percent (8%) and credited to the Highway Fund:

15 (1) Thirty-five million dollars (\$35,000,000) is annually appropriated from the  
16 Highway Fund to a reserve fund for use by the North Carolina State Ports  
17 Authority for prioritized capital improvements to State Port infrastructure and  
18 facilities.

19 (2) Twenty-one million dollars (\$21,000,000) is annually appropriated from the  
20 Highway Fund to the Division of Aviation of the Department of Transportation  
21 for prioritized capital improvements to public airports and time-sensitive  
22 aviation capital improvement projects for economic development purposes."

23 **SECTION 3.** This act becomes effective July 1, 2016, and applies to taxes collected  
24 on or after that date.

