

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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SENATE BILL 958

Short Title: Safe Parks Act.

(Public)

Sponsors: Senators Chitlik, Murdock, and Mayfield (Primary Sponsors).

Referred to: Rules and Operations of the Senate

May 4, 2026

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE FUNDING FOR REMEDIATION OF ENVIRONMENTAL
3 CONTAMINATION AT PUBLIC PARKS.

4 The General Assembly of North Carolina enacts:

5
6 **PART I. ESTABLISH CONTAMINATED PARKS REMEDIAL ACCOUNT WITHIN**
7 **INACTIVE HAZARDOUS SITES CLEANUP FUND**

8 **SECTION 1.1.** G.S. 130A-295.9 reads as rewritten:

9 "**§ 130A-295.9. Solid waste disposal tax; use of ~~proceeds~~, proceeds; establishment of**
10 **Contaminated Parks Remedial Account.**

11 It is the intent that the proceeds of the solid waste disposal tax imposed by Article 5G of
12 Chapter 105 of the General Statutes credited to the Inactive Hazardous Sites Cleanup Fund
13 pursuant to G.S. 105-187.63(1) shall be used as set forth in this section:

14 (1) Thirty-three and one-third percent (33.33%) shall be used by the Department
15 of Environmental Quality to fund the assessment and remediation of pre-1983
16 landfills, except up to nineteen percent (19%) of the funds credited under this
17 subdivision may be used to fund administrative expenses related to hazardous
18 and solid waste management.

19 (2) Sixty-seven and two-thirds percent (67.67%) shall be credited to the
20 Contaminated Parks Remedial Account (CoPRA), which the Department shall
21 establish as a separate account within the Inactive Hazardous Sites Cleanup
22 Fund and use to fund assessment and remediation of pre-1983 landfills or
23 other inactive hazardous sites that impair the use of a public park owned by a
24 unit of local government. Activities under this subdivision shall be matched
25 by the unit of local government that owns or operates the park on the basis of
26 one dollar (\$1.00) provided by the unit of local government for every four
27 dollars (\$4.00) provided from CoPRA."

28
29 **PART II. FUNDING**

30 **SECTION 2.1.** G.S. 105-187.61 reads as rewritten:

31 "**§ 105-187.61. Tax imposed.**

32 (a) Tax Rate. – An excise tax is imposed on the disposal of municipal solid waste and
33 construction and demolition debris in any landfill permitted pursuant to Article 9 of Chapter
34 130A of the General Statutes at a rate of ~~two dollars (\$2.00)~~ four dollars (\$4.00) per ton of waste.
35 An excise tax is imposed on the transfer of municipal solid waste and construction and demolition



1 debris to a transfer station permitted pursuant to Article 9 of Chapter 130A of the General Statutes
 2 for disposal outside the State at a rate of ~~two dollars (\$2.00)~~ four dollars (\$4.00) per ton of waste.
 3"

4 **SECTION 2.2.** G.S. 105-187.63 reads as rewritten:

5 **"§ 105-187.63. Use of tax proceeds.**

6 From the taxes received pursuant to this Article, the Secretary may retain the costs of
 7 collection, not to exceed two hundred twenty-five thousand dollars (\$225,000) a year, as
 8 reimbursement to the Department. The Secretary must credit or distribute taxes received pursuant
 9 to this Article, less the cost of collection, on a quarterly basis as follows:

- 10 (1) ~~Fifty percent (50%)~~ Seventy-five percent (75%) to the Inactive Hazardous
 11 Sites Cleanup Fund established by ~~G.S. 130A-310.11~~ G.S. 130A-310.11, to
 12 be used as set forth in G.S. 130A-295.9.
- 13 (2) ~~Thirty-seven and one-half percent (37.5%)~~ Eighteen and three-fourths percent
 14 (18.75%) to cities and counties in the State on a per capita basis, using the
 15 most recent annual estimate of population certified by the State Budget
 16 Officer. One-half of this amount must be distributed to cities, and one-half of
 17 this amount must be distributed to counties. For purposes of this distribution,
 18 the population of a county does not include the population of a city located in
 19 the county.

20 A city or county is excluded from the distribution under this subdivision
 21 if it does not provide solid waste management programs and services and is
 22 not responsible by contract for payment for these programs and services. The
 23 Department of Environmental Quality must provide the Secretary with a list
 24 of the cities and counties that are excluded under this subdivision. The list
 25 must be provided by May 15 of each year and applies to distributions made in
 26 the fiscal year that begins on July 1 of that year.

27 Funds distributed under this subdivision must be used by a city or county
 28 solely for solid waste management programs and services.

- 29 (3) ~~Twelve and one-half percent (12.5%)~~ Six and one-fourth percent (6.25%) to
 30 the General Fund."

31 **SECTION 2.3.(a)** G.S. 105-130.3 reads as rewritten:

32 **"§ 105-130.3. Corporations.**

33 A tax is imposed on the State net income of every C Corporation doing business in this State.
 34 An S Corporation is not subject to the tax levied in this section. The tax is a percentage of the
 35 taxpayer's State net income computed as follows:

36 Taxable Years Beginning	Tax
37 In 2025	2.25%
38 In 2026	2% <u>2.5%</u>
39 In 2028	1% <u>1.5%</u>
40 After 2029	0% <u>0.5%</u> ."

41 **SECTION 2.3.(b)** Article 4 of Chapter 105 of the General Statutes is amended by
 42 adding a new section to read:

43 **"§ 105-130.3D. Portion of tax on C Corporations credited to Inactive Hazardous Sites**
 44 **Cleanup Fund.**

45 The Secretary must credit or distribute a portion of the taxes received pursuant to
 46 G.S. 105-130.3, less the cost of collection, to the Contaminated Parks Remedial Account
 47 established within the Inactive Hazardous Sites Cleanup Fund by G.S. 130A-295.9 on a quarterly
 48 basis as follows:

49 <u>Taxable Years Beginning</u>	<u>Portion of Proceeds</u>
50 <u>In 2026</u>	<u>25%</u>
51 <u>In 2028</u>	<u>33.33%</u>

