

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

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SENATE BILL 793

Short Title: Study Ecom. Dlvr. Fee/Xfer Rev for Transport. (Public)

Sponsors: Senators Sawyer, McInnis, and Woodard (Primary Sponsors).

Referred to: Finance

May 26, 2022

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A BILL TO BE ENTITLED

AN ACT TO STUDY IMPLEMENTATION OF AN E-COMMERCE FEE AND TO
TRANSFER A PERCENTAGE OF SALES TAX REVENUES FOR
TRANSPORTATION-RELATED NEEDS.

The General Assembly of North Carolina enacts:

STUDY E-COMMERCE DELIVERY FEE

SECTION 1. The Revenue Laws Study Committee shall study the application of sales tax on delivery services for food, prepared food, and tangible personal property to a consumer in this State for the purpose of determining whether the efficiency, administrative burden, and revenue produced by the current sales tax model could be improved by moving to a fixed excise tax amount and, further, whether the revenue generated from the existing or a replacement tax model should go in part or in whole to the Highway Trust Fund rather than the General Fund in light of the role of the highway system for delivery services. The Committee shall report its findings, together with any recommended legislation, to the 2023 Regular Session of the General Assembly upon its convening.

TAX REVENUE FROM TRANSPORTATION-RELATED NEEDS

SECTION 2. G.S. 105-164.44M reads as rewritten:

"§ 105-164.44M. ~~Transfer to Division of Aviation for Transportation-Related Needs.~~

(a) Aviation. – The net proceeds of the tax collected on aviation gasoline and jet fuel under G.S. 105-164.4 must be transferred within 75 days after the end of each fiscal year to the Highway Fund. This amount is annually appropriated from the Highway Fund to the Division of Aviation of the Department of Transportation for prioritized capital improvements to general aviation airports for time-sensitive aviation capital improvement projects for economic development purposes.

(b) Transportation Needs. – At the end of each quarter, the Secretary must transfer to the Highway Trust Fund a percentage of the net proceeds of the tax collected under this Article at the State's general rate of tax set in G.S. 105-164.4(a). The percentage that must be transferred is as follows:

<u>Fiscal Year</u>	<u>Percentage</u>
<u>2022-23</u>	<u>2%</u>
<u>2023-24</u>	<u>4%</u>
<u>2024-25 and thereafter</u>	<u>6%.</u> "

EFFECTIVE DATE



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SECTION 3. This act becomes effective July 1, 2022.