

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

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S.B. 267
PRINCIPAL CLERK

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SENATE BILL DRS15141-MCf-127

Short Title: Buncombe 1/4 Cent Sales Tax Use Restriction. (Local)

Sponsors: Senators Edwards and Van Duyn (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO RESTRICT THE USE OF THE QUARTER-CENT SALES TAX PROCEEDS IN
3 BUNCOMBE COUNTY FOR COMMUNITY COLLEGE NEEDS AT
4 ASHEVILLE-BUNCOMBE TECHNICAL COMMUNITY COLLEGE.

5 The General Assembly of North Carolina enacts:

6 SECTION 1. This act applies to Buncombe County only.

7 SECTION 2. Article 46 of Chapter 105 is amended by adding a new section to read:

8 "§ 105-538.1. Use of taxes.

9 A county shall use the net proceeds of a tax allocated to it under this Article for the items and
10 in the priority order set forth in this section. For purposes of this section, an eligible community
11 college is a community college with a main campus located in the county.

12 (1) The county shall appropriate for each fiscal year to an eligible community
13 college an amount equal to the community college's debt service obligations
14 for that fiscal year to be used for such obligations.

15 (2) The county shall appropriate a deferred capital repair amount to an eligible
16 community college. The eligible community college shall use appropriations
17 under this subdivision for deferred capital repairs and renovation-needs
18 projects on existing buildings at the community college. For the 2019-2020
19 fiscal year, the deferred capital repair amount is three million one hundred
20 twenty-five thousand dollars (\$3,125,000). For fiscal years 2020-2021
21 through 2026-2027, the deferred capital repair amount is one hundred five and
22 fifty-four hundredths percent (105.54%) of the amount for the preceding fiscal
23 year.

24 (3) The county shall appropriate for each fiscal year an amount up to five million
25 dollars (\$5,000,000) annually to an eligible community college for operating
26 costs of the community college.

27 (4) The county shall appropriate a reserve of two million dollars (\$2,000,000) for
28 the benefit of an eligible community college. An eligible community college
29 may only allocate moneys from the reserve for repairs and renovations
30 necessitated by damage the community college deems as resulting from an
31 unexpected emergency occurrence. In any year in which funds are disbursed
32 from the reserve, the county shall restore the balance of the reserve to the
33 amount required in this subdivision in the succeeding fiscal year.

34 (5) The county, by resolution and after 10 days' public notice, may use the
35 remainder in conformity with the ballot question presented to the voters
36 pursuant to Article 46 of Chapter 105 of the General Statutes."



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1 **SECTION 3.** This act is effective for the fiscal year beginning July 1, 2019, and
2 expires June 30, 2027.