

**TABLE 46 . SOLID WASTE DISPOSAL TAX COLLECTIONS**  
**[G.S. 105 ARTICLE 5G.]**

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers								
				Local shares: 37.5%		Inactive Hazardous Sites Cleanup Fund [\$]	Solid Waste Management Trust Fund [\$]	Administrative Costs of Collection [\$]	Permit Application Costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]
				County share: 18.75% [\$]	City share: 18.75% [\$]							
2008-09.....	14,755,816	58,641	14,697,175	2,256,854	2,256,854	6,018,278	1,504,570	982	2,643,514	-	16,055	68

Detail may not add to totals due to rounding.

**Tax rate and base:**

Effective **July 1, 2008**, an excise tax (\$2 per ton of waste) is imposed on the disposal of municipal solid waste and construction and demolition debris in any landfill and on the transfer of municipal solid waste and construction and demolition debris to a transfer station for disposal outside the State (applies to landfills and transfer stations permitted pursuant to Solid Waste Management laws, Article 9 of Chapter 130A of the NC General Statutes).

The tax liability is on the municipal solid waste and construction and demolition debris received from third parties and on municipal solid waste and construction and demolition debris disposed of by the owner or operator and is payable by the owner or operator of each landfill and transfer station.

**Disposition of Proceeds:**

Inactive Hazardous Sites Cleanup Fund [G.S. 130A-310.11]: 50%

\*Cities and counties in the State that provide solid waste management programs and services: 37.5% (counties: 18.75%; cities: 18.75%)

Solid Waste Management Trust Fund [G.S. 130A-309.12]: 12.5%