### GENERAL ASSEMBLY OF NORTH CAROLINA

### **SESSION 1995**

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# SENATE BILL 631 Finance Committee Substitute Adopted 5/3/95

Short Title: Enhance Highway Wildflower Funds.	(Public)
Sponsors:	
Referred to:	

### April 11, 1995

1 A BILL TO BE ENTITLED

AN ACT TO ALLOW INDIVIDUALS TO CONTRIBUTE INCOME TAX REFUNDS TO THE HIGHWAY WILDFLOWER FUND.

The General Assembly of North Carolina enacts:

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Section 1. Article 9 of Chapter 105 of the General Statutes is amended by adding a new section to read:

## "§ 105-269.7. Contribution of income tax refund to Highway Wildflower Account.

An individual entitled to a refund of income taxes under Division II of Article 4 of this Chapter may elect to contribute all or part of the refund to the Highway Wildflower Account established under G.S. 20-79.7(3) to be used for the beautification of highways in this State. The Secretary shall provide appropriate language and space on the income tax form in which to make the election. An election becomes irrevocable when the income tax return is filed. The Secretary shall credit the contributions made pursuant to this section to the Highway Wildflower Account on a quarterly basis."

Sec. 2. G.S. 20-79.7(c) reads as rewritten:

- "(c) Use of Funds in Special Registration Plate Account.
  - (1) The Division shall deduct the costs of special registration plates, including the costs of issuing, handling, and advertising the availability of the special plates, from the Special Registration Plate Account.

- (2) From the funds remaining in the Special Registration Plate Account after the deductions in accordance with subdivision (1) of this subsection, there is appropriated from the Special Registration Plate Account the sum of three hundred twenty-five thousand dollars (\$325,000) for the 1993-94 fiscal year and the sum of three hundred seventy-five thousand dollars (\$375,000) for the 1994-95 fiscal year to provide operating assistance for the Visitor and Welcome Centers:
  - a. On U.S. Highway 17 in Camden County, (\$75,000);
  - b. On U.S. Highway 17 in Brunswick County, (\$75,000);
  - c. On U.S. Highway 441 in Macon County, (\$75,000);
  - d. In the Town of Boone, Watauga County, (\$75,000); and
  - e. On U.S. Highway 29 in Caswell County, (\$25,000) for the 1993-94 fiscal year and (\$75,000) for the 1994-95 fiscal year.
- (3) The Division shall transfer the remaining revenue in the Account quarterly as follows:
  - a. Thirty-three percent (33%) to the account of the Department of Commerce to aid in financing out-of-state print and other media advertising under the program for the promotion of travel and industrial development in this State.
  - b. Fifty percent (50%) to the Highway Wildflower Account. The Highway Wildflower Account is established within the Highway Fund and is subject to the oversight of the State Auditor pursuant to Article 5A of Chapter 147 of the General Statutes. The the Department of Transportation to be used may use revenue in the Account solely for the purpose of beautification of highways other than those designated as interstate. These funds shall be administered by the The Department of Transportation shall administer this account for beautification purposes not inconsistent with good landscaping and engineering principles.
  - c. Seventeen percent (17%) to the account of the Department of Human Resources to promote travel accessibility for disabled persons in this State. These funds shall be used to collect and update site information on travel attractions designated by the Department of Commerce in its publications, to provide technical assistance to travel attractions concerning accommodation of disabled tourists, and to develop, print, and promote the publication ACCESS NORTH CAROLINA as provided in G.S. 168-2. Any funds allocated for these purposes that are neither spent nor obligated at the end of the fiscal year shall be transferred to the Department of Administration for removal of man-made-artificial (man-made) barriers to disabled travelers at State-funded travel attractions. Guidelines for the removal of man-made-artificial barriers shall be developed in consultation with the Department of Human Resources."

Sec. 3. This act is effective for taxable years beginning on or after January 1, 2 1995.