SESSION 1999

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SENATE BILL 1163*

Short Title: Dry-Cleaning Solvent Cleanup Amends.

(Public)

Sponsors: Senator Clodfelter.

Referred to: Finance.

April 15, 1999

1	A BILL TO BE ENTITLED
2	AN ACT TO REPEAL THE REQUIREMENT THAT OWNERS AND OPERATORS
3	OF DRY-CLEANING FACILITIES ESTABLISH AND MAINTAIN FINANCIAL
4	RESPONSIBILITY FOR LEGAL LIABILITY FOR CONTAMINATION, TO
5	PHASE IN A PRIVILEGE TAX ON DRY-CLEANING AND LAUNDRY
6	BUSINESSES BASED ON GROSS RECEIPTS, TO PHASE OUT STATE AND
7	LOCAL SALES TAXES ON DRY-CLEANING SERVICES, AND TO MAKE
8	OTHER AMENDMENTS TO THE DRY-CLEANING SOLVENT CLEANUP ACT
9	OF 1997.
10	The General Assembly of North Carolina enacts:
11	
11 12	PART I. REPEAL REQUIREMENT THAT OWNERS AND
12	PART I. REPEAL REQUIREMENT THAT OWNERS AND
12 13	PART I. REPEAL REQUIREMENT THAT OWNERS AND OPERATORS OF DRY-CLEANING FACILITIES ESTABLISH
12 13 14	PART I. REPEAL REQUIREMENT THAT OWNERS AND OPERATORS OF DRY-CLEANING FACILITIES ESTABLISH AND MAINTAIN FINANCIAL RESPONSIBILITY FOR LEGAL
12 13 14 15	PART I. REPEAL REQUIREMENT THAT OWNERS AND OPERATORS OF DRY-CLEANING FACILITIES ESTABLISH AND MAINTAIN FINANCIAL RESPONSIBILITY FOR LEGAL
12 13 14 15 16	PART I. REPEAL REQUIREMENT THAT OWNERS AND OPERATORS OF DRY-CLEANING FACILITIES ESTABLISH AND MAINTAIN FINANCIAL RESPONSIBILITY FOR LEGAL LIABILITY FOR CONTAMINATION
12 13 14 15 16 17	 PART I. REPEAL REQUIREMENT THAT OWNERS AND OPERATORS OF DRY-CLEANING FACILITIES ESTABLISH AND MAINTAIN FINANCIAL RESPONSIBILITY FOR LEGAL LIABILITY FOR CONTAMINATION Section 1.1. G.S. 143-215.104B(b)(20), 143-215.104E, 143-215.104F(b)(3),

1 2 3 4 5 6 7 8 9 10 11 12	"(f) Financial Responsibility Requirements. – Each potentially responsible person who petitions the Commission to enter into a dry-cleaning solvent assessment agreement or dry-cleaning solvent remediation agreement shall accept written responsibility in the amount specified in this section for the assessment or remediation of the dry-cleaning solvent contamination identified in the petition. If two or more potentially responsible persons petition the Commission jointly, the requirements below shall be the aggregate requirements for the financial responsibility of all potentially responsible persons who are party to the petition. Unless an alternative arrangement is agreed to by co-petitioners, the financial responsibility requirements of this section shall be in addition to any insurance or other financial responsibility, including deductibles or retentions, established pursuant to G.S. 143-215.104E.
13	Facility or Abandoned Site Where Release Occurred Costs
14	
15	Dry-cleaning facilities owned by persons who employ
16	fewer than five full-time employees, or the
17	equivalent, in activities related to dry-cleaning
18	operations during the preceding calendar year \$5,000-\$10,000
19	
20	Dry-cleaning facilities owned by persons who employ
21	at least five but fewer than 10 full-time employees,
22	or the equivalent, in activities related to
23	dry-cleaning operations during the preceding calendar
24	year <u>\$10,000 \$15,000</u>
25	
26	Dry-cleaning facilities owned by persons who employ 10
27	or more full-time employees, or the equivalent, in
28	activities related to dry-cleaning operations during
29	the preceding calendar year \$15,000-\$20,000
30	
31	Wholesale distribution facilities \$25,000 \frac{\$30,000}{}
32	
33	Abandoned dry-cleaning facility sites \$50,000."
34	PART II. PHASE IN OF PRIVILEGE TAX ON DRY-CLEANING
35	AND LAUNDRY BUSINESSES BASED ON GROSS RECEIPTS;
36	PHASE OUT OF STATE AND LOCAL SALES TAXES ON DRY-
37	CLEANING SERVICES
38	
39	Section 2.1. Chapter 105 of the General Statutes is amended to add a new
40	Article to read:
41	"ARTICLE 5F. "DDIVILECE TAY ON DDV CLEANINC AND LAUNDDV DUSINESSES
42 43	" <u>PRIVILEGE TAX ON DRY-CLEANING AND LAUNDRY BUSINESSES.</u> "§ 105-187.50. Definitions.
43	<u>3 103-107.30. Definitions.</u>

1	The definitions set out in G.S. 105-164.3 apply to this Article, except that the term
2	'sale' does not include lease or rental.
3	" <u>§ 105-187.51. Tax imposed.</u>
4	(a) A privilege tax is imposed on every person engaged in the business of
5	operating a dry-cleaning, pressing, or hat-blocking establishment, or laundry, or any
6	similar business, or engaged in the business of soliciting cleaning, pressing, hat-blocking,
7	or laundering business for any of these businesses at a rate of two percent (2%) of the
8	gross receipts of the business.
9	(b) The tax imposed by this section does not apply to gross receipts derived from
10	services performed for resale by a retailer that pays the tax on the total gross receipts
11	derived from the services. The tax imposed by this section does not apply to receipts
12	derived from coin or token operated washing machines, extractors, and dryers.
13	" <u>§ 105-187.52. Administration.</u>
14	Except as otherwise provided in this Article, the tax imposed by this Article shall be
15	collected and administered in the same manner as the State sales tax imposed by Article 5
16	of this Chapter.
17	" <u>§ 105-187.53. Use of tax proceeds.</u>
18	The Secretary shall deposit the taxes collected under this Article, less the allowance to
19	the Department of Revenue for their administrative expenses, in the Dry-Cleaning
20	Solvent Cleanup Fund established by G.S. 143-215.104C. The Secretary may retain the
21	cost of collection by the Department, not to exceed two hundred twenty-five thousand
22	dollars (\$225,000) a year as reimbursement to the Department."
23	Section 2.2. G.S. 105-187.51(a), as enacted by Section 2.1 of this act, reads as
24	rewritten:
25	"(a) A privilege tax is imposed on every person engaged in the business of
26	operating a dry-cleaning, pressing, or hat blocking establishment, or laundry, or any
27	similar business, or engaged in the business of soliciting cleaning, pressing, hat blocking,
28	or laundering business for any of these businesses at a rate of two-three percent (2%)-(3%)
29	of the gross receipts of the business."
30	Section 2.3. G.S. 105-187.51(a), as enacted by Section 2.1 of this act and as
31	amended by Section 2.2 of this act, reads as rewritten:
32	"(a) A privilege tax is imposed on every person engaged in the business of
33	operating a dry-cleaning, pressing, or hat blocking establishment, or laundry, or any
34	similar business, or engaged in the business of soliciting cleaning, pressing, hat blocking,
35	or laundering business for any of these businesses at a rate of three-four percent (3%)
36	(4%) of the gross receipts of the business."
37	Section 2.4. G.S. 105-164.4(a)(4) reads as rewritten:
38	"(4) Every person engaged in the business of operating a dry cleaning,
39	pressing, or hat-blocking establishment, a laundry, or any similar
40	business, engaged in the business of renting clean linen or towels or
41	wearing apparel, or any similar business, or engaged in the business of
42	soliciting cleaning, pressing, hat blocking, laundering or linen rental
43	business for any of these businesses, is considered a retailer under this

1 2 3 4	Article. A tax at the general rate of tax is levied on the gross receipts derived by these retailers from services rendered in engaging in any of the occupations or businesses named in this subdivision. The tax imposed by this subdivision does not apply to receipts derived from				
5	coin or token-operated washing machines, extractors, and dryers. The				
6	tax imposed by this subdivision does not apply to gross receipts derived				
7	from services performed for resale by a retailer that pays the tax on the				
8	total gross receipts derived from the services."				
9	Section 2.5. G.S. 105-164.4(a) is amended by adding a new subdivision to				
10	read:				
11	"(4d) Every person engaged in the business of operating a dry-cleaning.				
12	pressing, or hat-blocking establishment, or laundry, or any similar				
13	business, or engaged in the business of soliciting cleaning, pressing,				
14	hat-blocking, or laundering for any of these businesses, is considered				
15	a retailer under this Article. A tax at a rate of three percent (3%) is				
16	levied on the gross receipts derived by these retailers from services				
17	rendered in engaging in any of the occupations or businesses named				
18	in this subdivision. The tax imposed by this subdivision does not				
19	apply to receipts derived from coin or token-operated washing				
20	machines, extractors, and dryers. The tax imposed by this				
21	subdivision does not apply to gross receipts derived from services				
22	performed for resale by a retailer that pays the tax on the total gross				
23	receipts derived from the services."				
24	Section 2.6. G.S. 105-164.4(a)(4d), as enacted by Section 2.5 of this act, reads				
25	as rewritten:				
26	"(4d) Every person engaged in the business of operating a dry-cleaning,				
27	pressing, or hat-blocking establishment, or laundry, or any similar				
28	business, or engaged in the business of soliciting cleaning, pressing,				
29	hat-blocking, or laundering for any of these businesses, is considered				
30	a retailer under this Article. A tax at a rate of three two percent (3%)				
31	(2%) is levied on the gross receipts derived by these retailers from				
32	services rendered in engaging in any of the occupations or				
33	businesses named in this subdivision. The tax imposed by this				
34	subdivision does not apply to receipts derived from coin or token-				
35	operated washing machines, extractors, and dryers. The tax imposed				
36	by this subdivision does not apply to gross receipts derived from				
37	services performed for resale by a retailer that pays the tax on the				
38	total gross receipts derived from the services."				
39	Section 2.7. G.S. 105-164.4(a)(4d), as enacted by Section 2.5 of this act and as				
40	amended by Section 2.6 of this act, reads as rewritten:				
41	"(4d) Every person engaged in the business of operating a dry-cleaning,				
42	pressing, or hat-blocking establishment, or laundry, or any similar				
43	business, or engaged in the business of soliciting cleaning, pressing,				

1	hat-blocking, or laundering for any of these businesses, is considered
2	a retailer under this Article. A tax at a rate of two-one percent (2%)
3	(1%) is levied on the gross receipts derived by these retailers from
4	services rendered in engaging in any of the occupations or
5	businesses named in this subdivision. The tax imposed by this
6	subdivision does not apply to receipts derived from coin or token-
7	operated washing machines, extractors, and dryers. The tax imposed
8	by this subdivision does not apply to gross receipts derived from
9	services performed for resale by a retailer that pays the tax on the
10	total gross receipts derived from the services."
11	Section 2.8. G.S. 105-164.4(a)(1d)d. reads as rewritten:
12	"d. Sales to commercial laundries or to pressing and dry cleaning
13	business establishments identified in G.S. 105-164.4(a)(4) of
14	machinery used in the direct performance of the laundering or the
15	pressing and cleaning service and of parts and accessories
16	thereto."
17	Section 2.9. G.S. 105-164.13(10) reads as rewritten:
18	"(10) Sales to commercial laundries or to pressing and dry cleaning
19	establishments business establishments identified in G.S. 105-
20	164.4(a)(4) of articles or materials used for the identification of
21	garments being laundered or dry cleaned, wrapping paper, bags,
22	hangers, starch, soaps, detergents, cleaning fluids and other
23	compounds or chemicals applied directly to the garments in the
24	direct performance of the laundering or the pressing and cleaning
25	service."
26	Section 2.10. G.S. 105-259(b)(20) reads as rewritten:
27	"(20) To furnish to the Environmental Management Commission
28	information concerning whether a person who is requesting
29	certification of a dry-cleaning facility or wholesale distribution
30	facility from the Commission is liable for privilege tax delinquent
31	taxes under Article 5D or Article 5F of this Chapter."
32	Section 2.11. G.S. 105-467 reads as rewritten:
33	"§ 105-467. Scope of sales tax.
34	(a) The sales tax that may be imposed under this Article is limited to a tax at the
35	rate of one percent (1%) of the following:
36	(1) The sales price of tangible personal property subject to the general rate
37	of sales tax imposed by the State under G.S. $105-164.4(a)(1)$ and
38	(a)(4b).
39	(2) The gross receipts derived from the lease or rental of tangible personal
40	property when the lease or rental of the property is subject to the general
41	rate of sales tax imposed by the State under G.S. $105-164.4(a)(2)$.

 (3) The gross receipts derived from the rental of any room or other accommodations subject to the general rate of sales tax imposed by the State under G.S. 105-164.4(a)(3). (4) The gross receipts derived from services rendered by humdries, dry cleaners, and other businesses business establishments subject to the general rate of-sales tax imposed by the State under G.S. 105-164.4(a)(4). (5) The sales price of food that is not otherwise exempt from tax pursuant to G.S. 105-164.4(a)(4). (6) The sales price of food that is not otherwise exempt from tax pursuant to G.S. 105-164.4(a) tot would be exempt from the State sales and use tax pursuant to G.S. 105-164.13 but would be exempt from the State sales and use tax pursuant to G.S. 105-164.4 but are not specifically included in this section. (6) The state exemptions and exclusions contained in G.S. 105-164.13 and the State refund provisions contained in G.S. 105-164.14 apply to the local sales and use tax authorized to be levied and imposed under this Article. A taxing county may not allow an exemption, exclusion, or refund that is not allowed under the State sales and use tax. (d) The local sales tax authorized to be imposed and levied under this Article applies to taxable transactions by retailers whose place of business is located within the taxing county. For the purpose of this Article, the situs of a transaction is the location of the retailer's place of business." (e) The gross receipts derived from services rendered by business establishments subject to the sales tax imposed by the State under G.S. 105-164.4(a)(4)." Section 2.12. G.S. 105-164.4(a)(4), as arrended by Section 2.11 of this act, reads as rewritten: (e) Sources of Revenue. – The following revenue is credited to the Fund: (f) Dry-cleaning solvent taxes collected under Article 5D of Chapter 105 of the General Statutes. (g) Gifts and grants made to the Fund." (h) Sources of Revenue. – The follo	1	(2	The grass require derived from the rental of any room or other		
 State under G.S. 105-164.4(a)(3). (4) The gross receipts derived from services rendered by laundries, dry eleaners, and other businesses business establishments_subject to the general rate of sales tax imposed by the State under GS. 105-164.4(a)(4), G.S. 105-164.4(a)(4), and G.S. 105-164.4(a)(4), G.S. 105-164.4(a)(4), and G.S. 105-164.4(a)(4), G.S. 105-164.4(a)(4), and G.S. 105-164.4(a)(4), and G.S. 105-164.4(a)(4), and G.S. 105-164.13 bit would be exempt from the State sales and use tax pursuant to G.S. 105-164.13 bit would be exempt from the State sales and use tax pursuant to G.S. 105-164.4 bit are not specifically included in this section. (b) The sales tax authorized by this Article does not apply to sales that are taxable by the State under G.S. 105-164.4 bit are not specifically included in this section. (c) The State exemptions and exclusions contained in G.S. 105-164.13 and the State refund provisions contained in G.S. 105-164.14 apply to the local sales and use tax. (d) The local sales tax authorized to be imposed and levied under this Article applies to taxable transactions by retailers whose place of business is located within the taxing county. For the purpose of this Article, the situs of a transaction is the location of the retailer's place of business." Section 2.12. G.S. 105-467(a)(4), as amended by Section 2.11 of this act, reads as rewritten: "(4) The gross receipts derived from services rendered by business establishments subject to the sales tax imposed by the State under G.S. 105-164.4(a)(4)(-), G.S. 105-164.4(a)(4), G.S. 103-164.4(a)(4), " Section 2.13. G.S. 143-215.104C(b) reads as rewritten: "(5) Sources of Revenue. – The following revenue is credited to the Fund: (1) Dry-cleaning solvent taxes collected under Article 5D of Chapter 105 of the General Statutes. (2) Recoveries made pursuant to G.S. 143-215.104N and G.S. 143-215.104O. ((3) The gross receipts derived from the rental of any room or othe			
 (4) The gross receipts derived from services rendered by laundries, dry elemers, and other businesses business establishments subject to the general rate of sales tax imposed by the State under G.S. 105-164.4(a)(4), G.S. 105-164.4(a)(4) and G.S. 105-164.4(a)(4d). (5) The sales price of food that is not otherwise exempt from tax pursuant to G.S. 105-164.13 but would be exempt from the State sales and use tax pursuant to G.S. 105-164.13 but would be exempt from the State sales and use tax authorized by this Article does not apply to sales that are taxable by the State under G.S. 105-164.4 but are not specifically included in this section. (c) The sales tax authorized by this Article does not apply to sales that are taxable to be levied and imposed under this Article. A taxing county may not allow an exemption, exclusion, or refund that is not allowed under the State sales and use tax. (d) The local sales tax authorized to be imposed and levied under this Article applies to taxable transactions by retailers whose place of business is located within the taxing county. For the purpose of this Article, the situs of a transaction is the location of the retailer's place of business." (e) The State under G.S. 105-467(a)(4), as amended by Section 2.11 of this act, reads as rewritten: "(4) The gross receipts derived from services rendered by business establishments subject to the sales tax imposed by the State under G.S. 105-164.4(a)(4), md G.S. 105-164.4(a)(4), " Section 2.13. G.S. 143-215.104C(b) reads as rewritten: "(b) Sources of Revenue. – The following revenue is credited to the Fund: (c) Taxes collected pursuant to G.S. 143-215.104N and G.S. 143-215.104N and G.S. 143-215.104C(b), as amended by Section 2.13 of this act, reads as rewritten: "(b) Sources of Revenue. – The following revenue is credited to the Fund: (c) Dry-cleaning solvent taxes collected under Article 5D of Chapter 105 of the General Statutes. (
 cleaners, and other businesses business establishments subject to the general rate of sales tax imposed by the State under G.s. 105-164.4(a)(4), G.S. 105-164.4(a)(4) and G.S. 105-164.4(a)(4), (5) The sales price of food that is not otherwise exempt from tax pursuant to G.S. 105-164.13 but would be exempt from the State sales and use tax pursuant to G.S. 105-164.13 but would be exempt from the State sales and use tax pursuant to G.S. 105-164.4 but are not specifically included in this section. (c) The sales tax authorized by this Article does not apply to sales that are taxable by the State under G.S. 105-164.4 but are not specifically included in this section. (c) The State exemptions and exclusions contained in G.S. 105-164.13 and the State refund provisions contained in G.S. 105-164.14 apply to the local sales and use tax authorized to be levied and imposed under this Article. A taxing county may not allow an exemption, exclusion, or refund that is not allowed under the State sales and use tax. (d) The local sales tax authorized to be imposed and levied under this Article applies to taxable transactions by retailers whose place of business is located within the taxing county. For the purpose of this Article, the situs of a transaction is the location of the retailer's place of business." (4) The gross receipts derived from services rendered by business establishments subject to the sales tax imposed by the State under G.S. 105-164.4(a)(4), "Section 2.13. G.S. 143-215.104C(b) reads as rewritten: (1) Dry-cleaning solvent taxes collected under Article 5D of Chapter 105 of the General Statutes. (1) Taxes collected pursuant to Article 5F of Chapter 105 of the General Statutes. (2) Gifts and grants made to the Fund." Section 2.14. G.S. 143-215.104C(b), as amended by Section 2.13 of this act, reads as rewritten: (b) Sources of Revenue. – The following revenue is credited to t		(1			
6 general rate of sales tax imposed by the State under G.S. 105-164.4(a)(4), G.S. 105-164.4(a)(4) and G.S. 105-164.4(a)(4d). 8 (5) The sales price of food that is not otherwise exempt from tax pursuant to G.S. 105-164.13 but would be exempt from the State sales and use tax pursuant to G.S. 105-164.13 if it were purchased under the Food Stamp Program, 7 U.S.C. § 51. 12 (b) The sales tax authorized by this Article does not apply to sales that are taxable by the State under G.S. 105-164.4 but are not specifically included in this section. 14 (c) The State exemptions and exclusions contained in G.S. 105-164.13 and the State refund provisions contained in G.S. 105-164.14 apply to the local sales and use tax authorized to be levied and imposed under this Article. A taxing county may not allow an exemption, exclusion, or refund that is not allowed under the State sales and use tax. 19 The local sales tax authorized to be imposed and levied under this Article applies to taxable transactions by retailers whose place of business is located within the taxing county. For the purpose of this Article, the situs of a transaction is the location of the retailer's place of business." 20 Section 2.12. G.S. 105-467(a)(4), as amended by Section 2.11 of this act, reads as rewritten: 21 "(4) The gross receipts derived from services rendered by business establishments subject to the sales tax imposed by the State under G.S. 105-164.4(a)(4) and G.S. 104-16(b) erads as rewritten: 23 Section 2.13. G.S. 143-215.104C(b) reads as rewritten: 24 "(5) Sources of Revenue. – The following revenue is credited to the		(4			
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 (5) The sales price of food that is not otherwise exempt from tax pursuant to G.S. 105-164.13 but would be exempt from the State sales and use tax pursuant to G.S. 105-164.13 if it were purchased under the Food Stamp Program, 7 U.S.C. § 51. (b) The sales tax authorized by this Article does not apply to sales that are taxable by the State under G.S. 105-164.4 but are not specifically included in this section. (c) The State exemptions and exclusions contained in G.S. 105-164.13 and the State refund provisions contained in G.S. 105-164.14 apply to the local sales and use tax authorized to be levied and imposed under this Article. A taxing county may not allow an exemption, exclusion, or refund that is not allowed under the State sales and use tax. (d) The local sales tax authorized to be imposed and levied under this Article applies to taxable transactions by retailers whose place of business is located within the taxing county. For the purpose of this Article, the situs of a transaction is the location of the retailer's place of business." Section 2.12. G.S. 105-467(a)(4), as amended by Section 2.11 of this act, reads as rewritten: "(4) The gross receipts derived from services rendered by business establishments subject to the sales tax imposed by the State under G.S. 105-164.4(a)(4) and G.S. 105-164.4(a)(4). G.S. 105-164.4(a)(4)." Section 2.13. G.S. 143-215.104C(b) reads as rewritten: "(b) Sources of Revenue. – The following revenue is credited to the Fund: (1) Dry-cleaning solvent taxes collected under Article 5D of Chapter 105 of the General Statutes. (2) Recoveries made pursuant to Article SF of Chapter 105 of this act, reads as rewritten: "(b) Sources of Revenue. – The following revenue is credited to the Fund: (1) Dry-cleaning solvent taxes collected under Article 5D of Chapter 105 of the General Statutes. (3) Gifts and grants made to the Fund." Section 2.14. G.S. 143-215.104C(b), as					
 G.S. 105-164.13 but would be exempt from the State sales and use tax pursuant to G.S. 105-164.13 if it were purchased under the Food Stamp Program, 7 U.S.C. § 51. (b) The sales tax authorized by this Article does not apply to sales that are taxable by the State under G.S. 105-164.4 but are not specifically included in this section. (c) The State exemptions and exclusions contained in G.S. 105-164.13 and the State refund provisions contained in G.S. 105-164.14 apply to the local sales and use tax authorized to be levied and imposed under this Article. A taxing county may not allow an exemption, exclusion, or refund that is not allowed under the State sales and use tax. (d) The local sales tax authorized to be imposed and levied under this Article applies to taxable transactions by retailers whose place of business is located within the taxing county. For the purpose of this Article, the situs of a transaction is the location of the retailer's place of business." Section 2.12. G.S. 105-467(a)(4), as amended by Section 2.11 of this act, reads as rewritten: "(4) The gross receipts derived from services rendered by business establishments subject to the sales tax imposed by the State under G.S. 105-164.4(a)(4)-G.S. 105-164.4(a)(4)." Section 2.13. G.S. 143-215.104C(b) reads as rewritten: "(b) Sources of Revenue. – The following revenue is credited to the Fund: (1) Dry-cleaning solvent taxes collected under Article 5D of Chapter 105 of the General Statutes. (2) Recoveries made pursuant to G.S. 143-215.104N and G.S. 143-215.104N. (3) Gifts and grants made to the Fund." Section 2.14. G.S. 143-215.104C(b), as amended by Section 2.13 of this act, reads as rewritten: "(b) Sources of Revenue. – The following revenue is credited to the Fund: (1) Dry-cleaning solvent taxes collected under Article 5D of Chapter 105 of the General Statutes.		(5			
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41 (1a) Taxes collected pursuant to Article 5F of Chapter 105 of the General	39	(1) Dry-cleaning solvent taxes collected under Article 5D of Chapter 105 of		
	40		the General Statutes.		
42 Statutes.	41	(1	a) Taxes collected pursuant to Article 5F of Chapter 105 of the General		
	42		Statutes.		

1 2	(2) Recoveries made pursuant to G.S. 143-215.104N and G.S. 143-215.104O.				
3	(3) Gifts and grants made to the Fund."				
4	Section 2.15. G.S. 143-215.104C(b), as amended by Sections 2.13 and 2.14 of				
5	this act, reads as rewritten:				
6	"(b) Sources of Revenue. – The following revenue is credited to the Fund:				
7	(1a) Taxes collected pursuant to Article 5F of Chapter 105 of the General				
8	Statutes.				
9	(2) Recoveries made pursuant to G.S. 143-215.104N and G.S. 143-				
10	215.1040.				
11	(3) Gifts and grants made to the Fund."				
12	Section 2.16. G.S. 143-215.104F(d)(2) reads as rewritten:				
13	"(2) The petitioner is an owner or operator of the facility described in the				
14	petition and the petitioner owed delinquent taxes under Article 5D or				
15	Article 5F of Chapter 105 of the General Statutes at the time the dry-				
16	cleaning solvent contamination was discovered."				
17	Section 2.17. G.S. 143-215.104J(a)(4) reads as rewritten:				
18	"(4) The payment of taxes assessed to the facility under Article 5D <u>or Article</u>				
19 20	5F of Chapter 105 of the General Statutes is delinquent."				
20 21	PART III. AMENDMENTS TO DRY-CLEANING SOLVENT				
,,					
22 23	CLEANUP ACT				
23					
23 24	Section 3.1. G.S. 143-215.104F, as amended by Sections 1.1, 1.2, and 2.16 of				
23	Section 3.1. G.S. 143-215.104F, as amended by Sections 1.1, 1.2, and 2.16 of this act, reads as rewritten:				
23 24 25	Section 3.1. G.S. 143-215.104F, as amended by Sections 1.1, 1.2, and 2.16 of this act, reads as rewritten: ************************************				
23 24 25 26	Section 3.1. G.S. 143-215.104F, as amended by Sections 1.1, 1.2, and 2.16 of this act, reads as rewritten:				
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23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	 Section 3.1. G.S. 143-215.104F, as amended by Sections 1.1, 1.2, and 2.16 of this act, reads as rewritten: "§ 143-215.104F. Requirements for certification, assessment agreements, and remediation agreements. (a) Any person petitioning for certification of a facility or abandoned site pursuant to G.S. 143-215.104G, for a dry-cleaning solvent assessment agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, or for a dry-cleaning solvent remediation agreement pursuant to G.S. 143-215.104H, shall meet the requirements for Potentially Responsible Persons Generally. – Every petitioner shall provide the Commission with:				
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1		
1		agreement, or other similar agreement to which the petitioner or
2		any parent, subsidiary, or other affiliate of the petitioner has been
3		<u>a party.</u>
4		b. <u>The requirements applicable to any remediation in which the</u>
5		petitioner has previously engaged.
6		c. <u>Federal and state laws, regulations, and rules for the protection of</u>
7	(5)	the environment.
8	<u>(5)</u>	Evidence demonstrating that a release of dry-cleaning solvent has
9		occurred at the facility or abandoned site and that the release has
10		resulted in dry-cleaning solvent contamination.
11		irement for Property Owners. – In addition to the information required by
12		f this section, a petitioner who is the owner of the property on which the
13	• •	lvent contamination identified in the petition is located shall provide the
14		written agreement authorizing the Commission or its agent to have access
15		for purposes of determining whether assessment or remediation activities
16	•	ucted in compliance with this Part and any assessment agreement or
17	remediation agre	
18		costs of providing information required by this section shall not be
19	reimbursable fro	
20		Commission shall reject any petition made pursuant to this Part in any of
21	the following cir	
22	(1)	The petitioner is an owner or operator of the facility described in the
23		petition and the facility was not being operated in compliance with
24		minimum management practices adopted by the Commission pursuant
25		to G.S. 143-215.104D(b)(2) at the time the contamination was
26		discovered.
27	(2)	The petitioner is an owner or operator of the facility described in the
28		petition and the petitioner owed delinquent taxes under Article 5D of
29		Chapter 105 of the General Statutes at the time the dry-cleaning solvent
30		contamination was discovered.
31		Commission may reject any petition made pursuant to this Part in any of
32	the following cir	
33	(1)	The petitioner fails to provide the information required by subsection
34		(b) of this section.
35	(2)	The petitioner falsified any information in its petition that was material
36		to the determination of the priority ranking, the nature, scope and extent
37		of contamination to be assessed or remediated, or the appropriate means
38		to contain and remediate the contaminants.
39	(f) Finan	cial Responsibility Requirements Each potentially responsible person
40	who petitions th	e Commission to enter into a dry-cleaning solvent assessment agreement
41	or dry-cleaning	solvent remediation agreement shall accept written responsibility in the
42	amount specifie	ed in this section for the assessment or remediation of the dry-cleaning
43	solvent contami	ination identified in the petition. If two or more potentially responsible

1 2 3 4 5	persons petition the Commission jointly, the requirements below shall be the aggregate requirements for the financial responsibility of all potentially responsible persons who are party to the petition. Unless an alternative arrangement is agreed to by co-petitioners, the financial responsibility requirements of this section shall be apportioned equally among the co-petitioners.
6 7	Facility or Abandoned Site Where Release OccurredCosts
8 9 10 11 12	Dry-cleaning facilities owned by persons who employ fewer than five full-time employees, or the equivalent, in activities related to dry-cleaning operations during the preceding calendar year \$10,000
12 13 14 15 16 17	Dry-cleaning facilities owned by persons who employ at least five but fewer than 10 full-time employees, or the equivalent, in activities related to dry-cleaning operations during the preceding calendar year \$15,000
17 18 19 20 21 22	Dry-cleaning facilities owned by persons who employ 10 or more full-time employees, or the equivalent, in activities related to dry-cleaning operations during the preceding calendar year \$20,000
23 24 25	Wholesale distribution facilities\$30,000Abandoned dry-cleaning facility sites \$50,000.
26 27 28 29 30	(h) The amounts specified in subsection (f) of this section shall be the total amount for which a petitioner or group of petitioners shall be required to accept written responsibility with respect to a single contamination site." Section 3.2. G.S. 143-215.104I(a)(1) and G.S. 143-215.104H(b)(1) are
31 32 33 34 35 36 37 38	repealed. Section 3.3. G.S. 143-215.104N(a) reads as rewritten: "(a) Reimbursement. – To the extent monies are available in the Fund for reimbursement of response costs, costs and appropriate documentation has been submitted, the Commission shall reimburse any person responsible for implementing assessment and remediation activities at a contamination site associated with a certified facility or a certified abandoned site pursuant to a dry-cleaning solvent assessment agreement or dry-cleaning solvent remediation agreement for the following assessment
39 40 41 42	 and remediation response costs: (1) Costs of assessment with respect to dry-cleaning solvent contamination. (2) Costs of treatment or replacement of potable water supplies affected by the contamination.

1	(3) Costs of remediation of affected soil, groundwater, surface waters,
2	bedrock or other rock formations, or buildings.
3	(4) Monitoring of the contamination.
1	(5) Inspection and supervision of activities described in this subsection.
5	(6) Reasonable costs of restoring property as nearly as practicable to the
	conditions that existed prior to activities associated with assessment and
	remediation conducted pursuant to this Part.
	(7) Other activities reasonably required to protect public health and the
	environment."
	Section 3.4. G.S. 143-215.104O reads as rewritten:
	"§ 143-215.104O. Remediation of uncertified sites.
	(a) In the event the owner or operator of a facility or the current owner of an
	abandoned site cannot be identified or located, unreasonably refuses to enter into either
	an assessment agreement or remediation agreement or cannot be made to comply with the
	provisions of an assessment agreement or remediation agreement between the petitioner
	and the Commission, the Commission may direct the Department or a private contractor
	engaged by the Commission to use staff, equipment, or materials under the control of the
	Department or contractor or provided by other cooperating federal, State, or local
	agencies to develop and implement a plan for abatement of an imminent hazard, or to
	provide interim alternative sources of drinking water to third parties affected by dry-
	cleaning solvent contamination resulting from a release at the facility or abandoned site.
	The cost of any of these actions shall be paid from the Fund. The Department or private
	contractor shall keep a record of all expenses incurred for personnel and for the use of
	equipment and materials and all other expenses of developing and implementing the
	remediation plan.
	(b) The Commission shall request the Attorney General to commence a civil
	action to secure reimbursement of costs incurred under this subsectionsection.
	(c) In the event a civil action is commenced pursuant to this Part to recover monies
	paid from the Fund, the Commission may recover, in addition to any amount due, the
	costs of the action, including reasonable attorneys' fees and investigation expenses. Any
	monies received or recovered as reimbursement shall be paid into the Fund or other
	source from which the expenditures were made."
	Section 3.5. G.S. 143-215.104G(a) reads as rewritten:
	"(a) A potentially responsible party may petition the Commission to certify a
	facility or abandoned site where a release of dry-cleaning solvent is believed to have-has
)	occurred. The Commission shall certify the facility or abandoned site if the petitioner
,	meets the applicable requirements of G.S. 143-215.104F. Upon its decision to certify a
	facility or abandoned site, the Commission shall inform the petitioner of its decision and
	of the initial priority ranking of the facility or site."
	Section 3.6. Section 7 of S.L. 1997-392 reads as rewritten:
	"Section 7. (a) Any person who undertakes assessment or remediation of dry-
	cleaning solvent contamination pursuant to an <u>a notice of violation or</u> enforcement action
3	by the Department of Environment Health-Environment and Natural Resources during the

43 by the Department of Environment, Health, Environment and Natural Resources during the

period beginning 1 October 1997 and 1 January 1999 ending 30 June 2000 may, on or 1 2 after 1 January 1999-30 June 2000 seek reimbursement from the Dry-Cleaning Solvent 3 Cleanup Fund for any costs exceeding fifty thousand dollars (\$50,000). The Commission 4 shall reimburse costs if it finds that the costs incurred were (i) appropriately documented 5 and reasonably necessary to assess or remediate the dry-cleaning solvent contamination; 6 (ii) for any of the activities described in subdivisions (1) through (7) of G.S. 143-7 215.104N(a); (iii) not subject to any of the limitations in subdivisions (4) or (5)-through 8 (9) of G.S. 143-215.104N(b); and (iv) not reimbursable from pollution and remediation 9 legal liability insurance; and (v) required by a specific order of the Department of Environment, 10 Health, and Natural Resources issued on or after 30 June 1996. insurance. No reimbursement may be paid pursuant to this section for dry-cleaning solvent contamination that did not 11 12 result from operations at a dry-cleaning or wholesale distribution facility. Any person who, as of 1 January 1999, 30 June 2000, is undertaking assessment 13 (b)14 or remediation of dry-cleaning solvent contamination shall be eligible to petition the 15 Commission to enter into a dry-cleaning solvent assessment agreement or dry-cleaning

solvent remediation agreement with respect to the contamination. In calculating the required financial contribution of parties to any agreement, the Commission shall determine the cost of any unreimbursed assessment or remediation activity undertaken by the parties with respect to the contamination site prior to 1 January 1999 <u>30</u> June 2000 and shall credit the amount toward any applicable financial responsibility limits established in G.S. 143-215.104F."

PART IV. MISCELLANEOUS PROVISIONS AND EFFECTIVE DATES

Section 4.1. Section 5 of S.L. 1997-392 reads as rewritten:

"Section 5. This act constitutes a recent act of the General Assembly within the
meaning of G.S. 150B-21.1. The Environmental Management Commission may adopt
temporary rules to implement this act until <u>1 January 1999. 30 June 2000.</u>"◆

30 Section 4.2. The headings to the Parts of this act are a convenience to the 31 reader and are for reference only. The headings do not expand, limit, or define the text of 32 this act.

33 Section 4.3. If any section or provision of this act is declared unconstitutional 34 or invalid by the courts, the unconstitutional or invalid section or provision does not 35 affect the validity of this act as a whole or any part of this act other than the part declared 36 to be unconstitutional or invalid.

37 Section 4.4. The sections of this act become effective and expire on the dates 38 specified in the following table:

39	<u>Section</u>	Effective Date	Expiration Date
40	Section 1.1	1 April 1998	
41	Section 1.2	1 April 1998	
42	Section 2.1	1 July 2000	
43	Section 2.2	1 July 2001	

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1	Section 2.3	1 July 2002 1 July 2010
2	Section 2.4	1 July 2000
3	Section 2.5	1 July 2000
4	Section 2.6	1 July 2001
5	Section 2.7	1 July 2002 1 July 2010
6	Section 2.8	1 July 2003
7	Section 2.9	1 July 2003
8	Section 2.10	1 July 2000 1 July 2010
9	Section 2.11	1 July 2000
10	Section 2.12	1 July 2003
11	Section 2.13	1 July 2000
12	Section 2.14	1 January 2010
13	Section 2.15	1 July 2010
14	Section 2.16	1 July 2000 1 July 2010
15	Section 2.17	1 July 2000 1 July 2010
16	Section 3.1	When this act becomes law
17	Section 3.2	When this act becomes law
18	Section 3.3	When this act becomes law
19	Section 3.4	When this act becomes law
20	Section 3.5	When this act becomes law
21	Section 3.6	When this act becomes law
22	Section 4.1	When this act becomes law
23	Section 4.2	When this act becomes law
24	Section 4.3	When this act becomes law
25	Section 4.4	When this act becomes law.

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