

GENERAL ASSEMBLY OF NORTH CAROLINA

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SENATE BILL 733

Finance Committee Substitute Adopted 7/7/93

Third Edition Engrossed 7/9/93

House Committee Substitute Favorable 7/17/93

Short Title: Park Authority/Park Fund.

(Public)

Sponsors:

Referred to:

April 8, 1993

A BILL TO BE ENTITLED

AN ACT TO ESTABLISH A NORTH CAROLINA PARK AUTHORITY, TO ESTABLISH A PARK FUND OF NORTH CAROLINA FOR LAND ACQUISITION AND CAPITAL PROJECTS AT STATE PARKS AND CITY AND COUNTY PARKS, AND TO FUND THE PARK FUND OF NORTH CAROLINA PRIMARILY FROM THE DEED STAMP TAX.

The General Assembly of North Carolina enacts:

Section 1. Chapter 143B of the General Statutes is amended by adding the following new Part to read:

**"PART 13A.**

**"PARK AUTHORITY AND PARK FUND.**

**"§ 143B-313.1. Park Authority; creation; powers and duties.**

The North Carolina Park Authority of the Department of Environment, Health, and Natural Resources is created. The North Carolina Park Authority shall have at least the following functions and duties:

(1) To receive public and private donations, appropriations, grants, and revenues for deposit into the Park Fund of North Carolina.

(2) To issue revenue bonds of the Park Authority subject to the approval of the General Assembly or the State Treasurer to finance land acquisition, capital repairs, improvements, or construction for the

1 parks and recreation areas, except for the recreation areas that are  
2 leased.

3 (3) To allocate funds for land acquisition from the Park Fund of North  
4 Carolina.

5 (4) To allocate funds for repairs, renovations, improvements, construction,  
6 and other capital projects from the Park Fund of North Carolina.

7 (5) To solicit financial and material support from public and private  
8 sources.

9 (6) To develop effective public and private support for the programs and  
10 operations of the parks and recreation areas.

11 (7) To consider, and advise the Secretary of Environment, Health, and  
12 Natural Resources on, any matter the Secretary may refer to the  
13 Authority.

14 **"§ 143B-313.2. Park Authority; members; selection; compensation; meetings.**

15 (a) The North Carolina Park Authority shall consist of nine members. The  
16 members shall include persons who are knowledgeable about park and recreation issues  
17 in North Carolina or with expertise in finance. Three members shall be appointed by  
18 the Governor, three members shall be appointed by the Speaker of the House of  
19 Representatives, and three members shall be appointed by the President Pro Tempore of  
20 the Senate. The members shall serve at the pleasure of the appointing authority. The  
21 Governor shall appoint one of the members to be the chair of the Authority. Vacancies  
22 shall be filled by the original appointing authority, and the term shall be for the balance  
23 of the unexpired term. The Park Authority shall meet at a time and place as designated  
24 by the chair but no less than on a quarterly basis.

25 (b) One of the initial appointees of each appointing authority shall serve a  
26 one-year term, which term shall expire June 30, 1994. The other two initial appointees  
27 of each appointing authority shall serve a two-year term, which term shall expire June  
28 30, 1995. Thereafter, all members shall be appointed for terms of two years. Members  
29 shall serve no more than two two-year terms.

30 (c) The members of the Park Authority shall receive per diem and necessary  
31 travel and subsistence expenses according to the provisions of G.S. 138-5.

32 (d) A majority of the Park Authority shall constitute a quorum for the transaction  
33 of business.

34 (e) All clerical and other services required by the Park Authority shall be  
35 provided by the Secretary of the Department of Environment, Health, and Natural  
36 Resources.

37 **"§ 143B-313.3. Park Fund of North Carolina.**

38 (a) The Park Fund of North Carolina. The Park Fund of North Carolina is  
39 created as a special revenue fund. Revenue in the fund does not revert and interest and  
40 other investment income earned by the fund accrues to the fund. The Park Authority  
41 shall administer the fund.

42 (b) The money specified in subsection (a) of this section shall be the principal  
43 and corpus of the Park Fund. When a donation is made to a specific park, that money  
44 shall be given to that specific park. The principal and income from the Park Fund shall

1 be used for land acquisitions, repairs, renovations, and construction at parks and  
2 recreation areas.

3 (c) The General Assembly shall estimate the amount of income available to the  
4 Park Authority from the Park Fund of North Carolina and shall set a maximum amount  
5 that the Park Authority may obligate in the upcoming fiscal year.

6 (d) It is the intent of the General Assembly that the Park Fund of North Carolina  
7 shall not take the place of State appropriations but shall be used to supplement other  
8 income and appropriations for the parks and recreation areas."

9 Sec. 2. G.S. 105-228.30 reads as rewritten:

10 "**§ 105-228.30. Imposition of excise stamp tax. ~~tax~~; distribution of proceeds.**

11 (a) Tax. – There is levied an excise tax on each deed, instrument, or writing by  
12 which any interest in real property is conveyed to another person. The tax shall be at  
13 the rate of one dollar (\$1.00) on each five hundred dollars (\$500.00) or fractional part  
14 thereof of the consideration or value of the interest or property conveyed. The tax shall  
15 be paid by the transferor to the register of deeds of the county in which the real estate is  
16 situated prior to recording the instrument of conveyance; provided that, if the instrument  
17 transfers any parcel of real estate lying in two or more counties, the tax shall be paid to  
18 the county wherein the greater part of the real estate with respect to value lies.

19 (b) Remittance of Proceeds. – The register of deeds of each county shall remit net  
20 proceeds of the tax levied by this section to the county finance officer. The finance  
21 officer of each county shall credit one-half of the proceeds to the county's general fund  
22 and shall remit the remaining one-half of the proceeds, less the county's allowance for  
23 administrative expenses, to the Department of Revenue on a quarterly basis. A county  
24 may retain two percent (2%) of the amount of tax proceeds allocated for remittance to  
25 the Department of Revenue as compensation for the county's cost in collecting and  
26 remitting the State's share of the tax. ~~Of the~~

27 (c) Use of State's Share. – The Department shall distribute the first ten million  
28 dollars (\$10,000,000) of funds remitted to it each fiscal year pursuant to this section, ~~the~~  
29 Department of Revenue shall credit fifteen percent (15%) to the Recreation and Natural  
30 Heritage Trust Fund established under G.S. 113-77.7 and the remainder to the General Fund.  
31 section as directed by this subsection and shall credit the excess above this threshold to  
32 the General Fund. The Department shall make this distribution on a quarterly basis.

33 From the first ten million dollars (\$10,000,000), the Department shall transfer to the  
34 Department of Environment, Health, and Natural Resources the amount of that  
35 Department's costs in the fiscal year to administer the Recreation and Natural Heritage  
36 Trust Fund established under G.S. 113-77.7 and the Park Fund of North Carolina  
37 established under G.S. 143B-313.3, not to exceed forty-five thousand dollars (\$45,000).  
38 The Department shall credit the remainder of the ten million dollars (\$10,000,000) as  
39 follows:

- 40 (1) Twenty-two and one-half percent (22.5%) to the Recreation and  
41 Natural Heritage Trust Fund.  
42 (2) Five and one-half percent (5.5%) to North Carolina State University  
43 for Recreation Resources Services to create a rural tourism

1                    development program; no portion of this money shall be used for  
2                    overhead expenses.

3            (3)    Seventy-two percent (72%) to the Park Fund of North Carolina to be  
4                    allocated as follows:

5                    a.    Thirty-six percent (36%) to local governmental units on a  
6                    matching grant basis with the local governmental unit providing  
7                    fifty percent (50%) of the money for local park and recreation  
8                    purposes.

9                    b.    Twenty-eight and eight-tenth percent (28.8%) to the State Parks  
10                    System.

11                    c.    Seven and two-tenths percent (7.2%) to local governmental  
12                    units or the State Parks System based on the merit of the  
13                    individual proposal.

14                    Project applications submitted by local governmental units  
15                    shall be evaluated and ranked based on criteria patterned after  
16                    the Open Project Selection Process established for the Land and  
17                    Water Conservation Fund administered by the National Park  
18                    Service of the United States Department of the Interior."

19                    Sec. 3. Part 13 of Article 7 of Chapter 143B of the General Statutes is  
20                    repealed.

21                    Sec. 4. Section 2 of this act becomes effective July 1, 1995. The remaining  
22                    sections of this act become effective upon ratification.