## GENERAL ASSEMBLY OF NORTH CAROLINA

## **SESSION 1995**

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## **SENATE BILL 816**

Short Title: Fund Controlled Subsstance Tax Position.	(Public)
Sponsors: Senators Shaw and Plyler.	
Referred to: Appropriations	

## April 25, 1995

1 A BILL TO BE ENTITLED

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AN ACT TO APPROPRIATE FUNDS TO FUND AN ADDITIONAL POSITION WITHIN THE CONTROLLED SUBSTANCE TAX DIVISION OF THE DEPARTMENT OF REVENUE.

Whereas, the Controlled Substance Tax Division of the Department of Revenue has grown from infancy on January 1, 1990, to generating revenues of \$6,000,000 per year; and

Whereas, the clerical staff in the Raleigh office has not been augmented although the volume of assessments and collections has increased tremendously; and

Whereas, as a result, the accounting of the funds collected and the payouts to over 500 State and local law enforcement agencies are six months behind and each month become more in arrears; and

Whereas, the Controlled Substance Tax Division has been unable to process the backlog of approximately 1,400 cases in which the assessment is in dispute; and

Whereas, the Controlled Substance Tax Division has recently become more involved in the levying aspect of collection, so that help is needed in coordinating the resulting auctions; and

Whereas, the addition of an administrative assistant position will help to alleviate the backlog problems that exist and to achieve the objectives of the Division; Now, therefore,

5 The General Assembly of North Carolina enacts:

Section 1. There is appropriated from the General Fund to the Department of
Revenue, Controlled Substance Tax Division, the sum of thirty-three thousand nine
hundred thirty-eight dollars (\$33,938) for the 1995-96 fiscal year and the sum of thirty-
two thousand seven hundred thirty-eight dollars (\$32,738) for the 1996-97 fiscal year to
fund an administrative assistant position within the Division.
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Sec. 2. This act becomes effective July 1, 1995.