

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 477

Short Title: Septic Tank Systems BMPs.

(Public)

Sponsors: Senator Perdue.

Referred to: Agriculture/Environment/Natural Resources.

March 25, 1997

A BILL TO BE ENTITLED

AN ACT TO DEVELOP GUIDELINES FOR BEST MANAGEMENT PRACTICES FOR THE INSTALLATION, REPAIR, REPLACEMENT, AND MAINTENANCE OF SEPTIC SYSTEMS AND TO PROVIDE TAX CREDITS FOR IMPLEMENTING BEST MANAGEMENT PRACTICES.

The General Assembly of North Carolina enacts:

Section 1. Article 11 of Chapter 130A is amended by adding a new section to read:

"§ 130A-345. Best Management Practices for Septic Tank Systems.

(a) The Department shall develop guidelines for Best Management Practices for Septic Tank Systems Related to Water Quality. The guidelines shall include practices or devices concerning: (i) installing septic tank systems for new home construction, or (ii) replacing or retrofitting septic systems at existing homes.

(b) The devices or practices shall include, but not be limited to:

(1) Filters or other devices designed to improve the efficiency of septic tank systems.

(2) Risers or other devices designed to facilitate pumping.

(3) Electronic warning devices that signal when the solid or liquid waste in the system has reached a level that the septic tank needs to be pumped.

1 (4) Alternative and innovative systems for improved wastewater treatment
2 and disposal.

3 (5) Any other approved technology that demonstrates improved efficiency
4 for septic systems.

5 (c) Any person who voluntarily implements Best Management Practices for Septic
6 Tank Systems shall be eligible to receive a tax credit under G.S. 105-151.27 or G.S. 105-
7 130.43."

8 Section 2. Article 4 of Chapter 105 of the General Statutes is amended by
9 adding a new section to read:

10 **"§ 105-151.27. Credit for implementation of Best Management Practices for Septic**
11 **Tank Systems.**

12 A taxpayer who makes qualifying expenditures to implement Best Management
13 Practices for Septic Tank Systems under G.S. 130A-345 is allowed as a credit against the
14 tax imposed by this Division an amount equal to fifty percent (50%) of the installation,
15 materials, and equipment costs paid during the taxable year. This credit may not exceed
16 two thousand dollars (\$2,000). The credit allowed by this section may not exceed the
17 amount of tax imposed by this Division for the taxable year reduced by the sum of all
18 credits allowable, except payments of tax by or on behalf of the taxpayer. To secure the
19 credit allowed by this section, the taxpayer must own or control the site at the time the
20 Best Management Practices are installed."

21 Section 3. Article 4 of Chapter 105 of the General Statutes is amended by
22 adding a new section to read:

23 **"§ 105-130.43. Credit for implementation of Best Management Practices for Septic**
24 **Tank Systems.**

25 A taxpayer who makes qualifying expenditures to implement Best Management
26 Practices for Septic Tank Systems under G.S. 130A-345 is allowed as a credit against the
27 tax imposed by this Division an amount equal to fifty percent (50%) of the installation,
28 materials, and equipment costs paid during the taxable year. This credit may not exceed
29 two thousand dollars (\$2,000). The credit allowed by this section may not exceed the
30 amount of tax imposed by this Division for the taxable year reduced by the sum of all
31 credits allowable, except payments of tax by or on behalf of the taxpayer. To secure the
32 credit allowed by this section, the taxpayer must own or control the site at the time the
33 Best Management Practices are installed."

34 Section 4. Section 1 of this act is effective when it becomes law. Sections 2
35 and 3 of this act are effective for taxable years beginning on or after January 1, 1997.