

**NC Oyster Shell Recycling Program
General Assembly of North Carolina
General Statutes:**

In response to NC's oyster restoration needs, the North Carolina General passed statutes in 2006 to help increase the state's ability to construct large reefs in prime oyster growing areas.

General Statute 105-130.48 & 105-151-30: A taxpayer who donates oyster shells to the Division of Marine Fisheries (DMF) is eligible for a state tax credit. The amount of the tax credit is equal to one dollar (\$1.00) per bushel of oyster shells donated. This act, passed in the summer of 2006, which is now in effect for the tax year of 2006 and will remain in effect until tax year 2013. The Division has worked with the N.C. Department of Revenue to establish guidelines for providing receipts for donated shells. To support the credit, the taxpayer must file, with his or her tax return, a certification issued by the Department of Environment and Natural Resources' Division of Marine Fisheries stating the number of bushels donated by the taxpayer.

General Statute 130A-309.10(f): No person shall knowingly dispose of oyster shells in solid waste landfills. This act became effective January 1, 2007. (1): Oyster shells that are delivered to a landfill shall be stored at the landfill for a maximum of 90 days. (If they are not removed for recycling within 90 days of delivery to the landfill, then the shells may be disposed of in the landfill.)

In addition, General Assembly passed another bill in the Spring of 2007 to prevent the use of oyster shells in landscaping or highway beautification projects by the Department of Transportation or any other governmental unit.

General Statute 136-123(b): No landscaping or highway beautification project undertaken by the Department or any other unit of government may use oyster shells as a ground cover. The Department or any other unit of government that comes into possession of oyster shells shall make them available to the Department of Environment and Natural Resources, Division of Marine Fisheries, for use in any oyster bed revitalization programs or any other program that may use the shells.