



Legislation Text

File #: 2021-245, Version: 1

TITLE

UNAUTHORIZED SUBSTANCE TAX PURCHASE (SECURE STORAGE VAULTS)

SPONSOR

Sheriff D. H. Rogers (Captain Al Heron)

BACKGROUND

The Unauthorized Substances Tax is an excise tax paid by an individual who possesses controlled substances. Pursuant to NCGS 105-113.113, 75% of the proceeds from this tax are distributed to the local law enforcement agency that conducted a narcotics investigation where a taxable quantity of controlled substances are discovered and filed with the NC Department of Revenue (NCDOR). Pursuant to NCGS 105-113.113, NCDOR will distribute 75% of the proceeds of this tax to the investigating agency and the remaining 25% is credited to the NC General Fund. Per the NC Department of State Treasurer, these proceeds can only be used to enhance Law Enforcement's ability to deter and investigate crimes, especially drug offenses.

The Guilford County Sheriff's Office is requesting approval to purchase eight (8) vaults for storage of regulated equipment and firearms in county-issued pick-up trucks or SUV's assigned to our Sheriff's Emergency Response Team and Civil Disturbance Unit, as the team members currently do not have a sufficient storage method in their vehicles. The acquisition of these vaults would provide added security for the team members when transporting sensitive equipment. Currently, eight (8) staff members already have these vaults in their vehicles and they are used for emergency response to remove crime scene and civil disturbance incidents for which necessary sensitive tactical equipment may be secured en route and while stationary.

The estimated total cost of the vaults is \$23,507 and funds to purchase these vaults will come from the Unauthorized Substance Tax Funds. The balance of Unauthorized Substance Tax Funds prior to this appropriation is \$644,191.

BUDGET IMPACT

Budget Ordinance Amendment

General Fund

\$23,507 Increase in Federal / State Revenue (Unauthorized Substance Tax)

\$23,507 Increase in Appropriation to Law Enforcement

NO ADDITIONAL COUNTY FUNDS REQUIRED

REQUESTED ACTION

Approve an increase of \$23,507 in Federal/State Revenues (Unauthorized Substance Tax Funds) and increase the FY 2020-21 Law Enforcement budget by the same amount to reflect the use of Unauthorized Substance Tax funds towards the purchase of eight (8) storage vaults for county Law Enforcement vehicles.