

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 820

Short Title: School Sales Tax Refunds.

(Public)

Sponsors: Senators Perdue, Davis, Little, East, Cochrane, Forrester, Hartsell, Allran, Simpson, Carpenter, Webster, Hoyle, Martin of Pitt, Albertson, Dannelly, Winner, Gulley, Lucas, Martin of Guilford, Rand, Ballance, Page, Ledbetter, Clark, Shaw, Edwards, Horton, McKoy, and Foxx.

Referred to: Finance

April 25, 1995

A BILL TO BE ENTITLED

AN ACT TO ALLOW LOCAL SCHOOL ADMINISTRATIVE UNITS TO OBTAIN
REFUNDS OF SALES AND USE TAXES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.14(c), as amended by Chapter 17 of the 1995 Session
Laws, reads as rewritten:

"(c) Certain Governmental Entities. – A governmental entity listed in this subsection is allowed an annual refund of sales and use tax paid by it under this Article, except under G.S. 105-164.4(a)(4a) and G.S. 105-164.4(a)(4c), on direct purchases of tangible personal property. Sales and use tax liability indirectly incurred by a governmental entity on building materials, supplies, fixtures, and equipment that become a part of or annexed to any building or structure that is owned or leased by the governmental entity and is being erected, altered, or repaired for use by the governmental entity is considered a sales or use tax liability incurred on direct purchases by the governmental entity for the purpose of this subsection. A request for a refund must be in writing and must include any information and documentation required by the

1 Secretary. A request for a refund is due within six months after the end of the
2 governmental entity's fiscal year.

3 This subsection applies only to the following governmental entities:

4 (1) A county.

5 (2) A city as defined in G.S. 160A-1.

6 (2a) A local school administrative unit.

7 (3) A metropolitan sewerage district or a metropolitan water district in this
8 State.