

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017**

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SENATE BILL 70

Short Title: RLSC Study Sales Tax Exemption: Nonprofits. (Public)

Sponsors: Senators D. Davis, Pate (Primary Sponsors); and Lowe.

Referred to: Rules and Operations of the Senate

February 13, 2017

A BILL TO BE ENTITLED

1 AN ACT TO REQUIRE THE REVENUE LAWS STUDY COMMITTEE TO STUDY THE
2 EFFECTS OF CREATING A SALES TAX EXEMPTION FOR NONPROFIT
3 CORPORATIONS.
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5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** The Revenue Laws Study Committee is directed to study replacing, with
7 an exemption, the requirement for tax-exempt nonprofit corporations from paying and seeking a
8 refund for the sales tax on taxable sales. The study shall include the negative effects, if any, on
9 county budgets resulting from the inclusion of local sales tax revenues that must be refunded to
10 nonprofit corporations. The Committee shall report its findings, together with any recommended
11 legislation, to the 2018 Regular Session of the 2017 General Assembly upon its convening.

12 **SECTION 2.** This act is effective when it becomes law.

