

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 1245
Second Edition Engrossed 6/17/92

Short Title: Public TV Sales Tax Refund.

(Public)

Sponsors: Senator Odom.

Referred to: Finance.

June 8, 1992

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT JOINT AGENCIES CREATED BY INTERLOCAL
2 AGREEMENT TO OPERATE PUBLIC BROADCASTING TELEVISION
3 STATIONS ARE ELIGIBLE FOR SALES TAX REFUNDS PROVIDED TO
4 GOVERNMENTAL ENTITIES.
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6 The General Assembly of North Carolina enacts:

7 Section 1. G.S. 105-164.14(c) reads as rewritten:

8 "(c) Certain Governmental Entities. Upon receipt of timely applications for
9 refund, the Secretary of Revenue shall make refunds annually to all governmental
10 entities, as hereinafter defined, of sales and use tax paid under this Article, except under
11 G.S. 105-164.4(4a) and G.S. 105-164.4(4c), by said governmental entities on direct
12 purchases of tangible personal property. Sales and use tax liability indirectly incurred by
13 such governmental entities on building materials, supplies, fixtures and equipment
14 which shall become a part of or annexed to any building or structure being erected,
15 altered or repaired which is owned or leased by such governmental entities shall be
16 construed as sales or use tax liability incurred on direct purchases by such governmental
17 entities, and such entities may obtain refunds of such taxes indirectly paid. The refund
18 provisions contained in this subsection shall not apply to any governmental entities not
19 specifically named herein. In order to receive the refund herein provided for,
20 governmental entities shall file a written request for said refund within six months of the
21 close of the fiscal year of the governmental entities seeking said refund, and such
22 request for refund shall be substantiated by such records, receipts and information as the
23 Secretary may require. No refunds shall be made on applications not filed within the

1 time allowed by this section and in such manner as the Secretary may otherwise require.
2 The term 'governmental entities,' for the purposes of this subsection, shall mean all
3 counties, incorporated cities and towns, water and sewer authorities created and existing
4 under the provisions of Chapter 162A of the General Statutes, lake authorities created
5 by a board of county commissioners pursuant to an act of the General Assembly,
6 sanitary districts, regional councils of governments created pursuant to G.S. 160A-470,
7 area mental health, mental retardation, and substance abuse authorities (other than
8 single-county area authorities) established pursuant to Article 4 of Chapter 122C of the
9 General Statutes, district health departments, regional planning and economic
10 development commissions created pursuant to G.S. 158-14, regional sports authorities
11 created pursuant to G.S. 160A-479, regional economic development commissions
12 created pursuant to G.S. 158-8, regional planning commissions created pursuant to G.S.
13 153A-391, regional solid waste management authorities created pursuant to G.S. 153A-
14 421, metropolitan sewerage districts and metropolitan water districts in this State, the
15 North Carolina Low-Level Radioactive Waste Management Authority created pursuant
16 to Chapter 104G of the General Statutes, the North Carolina Hazardous Waste
17 Management Commission created pursuant to Chapter 130B of the General Statutes, a
18 joint agency created by interlocal agreement pursuant to G.S. 160A-462 to operate a
19 public broadcasting television station, and the Rockingham County Airport Authority.
20 Notwithstanding the foregoing provisions of this subsection, the constituent institutions
21 of The University of North Carolina may obtain in the manner prescribed by this
22 subsection a refund of sales and use tax paid by them on or after January 1, 1992, for
23 tangible personal property acquired by them through the expenditure of contract and
24 grant funds."

25 Sec. 2. This act is effective upon ratification and applies to sales and use
26 taxes paid on or after July 1, 1992.