



- 1 (1) A county.
- 2 (2) A city as defined in G.S. 160A-1.
- 3 (2a) A consolidated city-county as defined in G.S. 160B-2.
- 4 (2b) A local school administrative unit, but only with respect to sales and use  
5 tax paid by it on purchases made from its capital outlay fund under G.S.  
6 115C-426.
- 7 (3) A metropolitan sewerage district or a metropolitan water district in this  
8 State.
- 9 (4) A water and sewer authority created under Chapter 162A of the General  
10 Statutes.
- 11 (5) A lake authority created by a board of county commissioners pursuant  
12 to an act of the General Assembly.
- 13 (6) A sanitary district.
- 14 (7) A regional solid waste management authority created pursuant to G.S.  
15 153A-421.
- 16 (8) An area mental health, developmental disabilities, and substance abuse  
17 authority, other than a single-county area authority, established pursuant  
18 to Article 4 of Chapter 122C of the General Statutes.
- 19 (9) A district health department.
- 20 (10) A regional council of governments created pursuant to G.S. 160A-470.
- 21 (11) A regional planning and economic development commission or a  
22 regional economic development commission created pursuant to  
23 Chapter 158 of the General Statutes.
- 24 (12) A regional planning commission created pursuant to G.S. 153A-391.
- 25 (13) A regional sports authority created pursuant to G.S. 160A-479.
- 26 (14) A public transportation authority created pursuant to Article 25 of  
27 Chapter 160A of the General Statutes.
- 28 (14a) A facility authority created pursuant to Part 4 of Article 20 of Chapter  
29 160A of the General Statutes.
- 30 (15) A regional public transportation authority created pursuant to Article 26  
31 of Chapter 160A of the General Statutes.
- 32 (16) A local airport authority that was created pursuant to a local act of the  
33 General Assembly and has at least one of the following characteristics:
  - 34 a. It has all of the rights of a municipality.
  - 35 b. A local act of the General Assembly declares it to be a  
36 municipality.
  - 37 c. A local act of the General Assembly specifically authorizes it to  
38 receive a refund under this section.
- 39 (17) A joint agency created by interlocal agreement pursuant to G.S. 160A-  
40 462 to operate a public broadcasting television station.
- 41 (18) The North Carolina Low-Level Radioactive Waste Management  
42 Authority created pursuant to Chapter 104G of the General Statutes.

- 1           (19) The North Carolina Hazardous Waste Management Commission created  
2           pursuant to Chapter 130B of the General Statutes.
- 3           (20) A constituent institution of The University of North Carolina, but only  
4           with respect to sales and use tax paid by it for tangible personal property  
5           acquired by it through the expenditure of contract and grant funds.
- 6           (21) The University of North Carolina Hospitals at Chapel Hill."  
7           Section 2. This act becomes effective July 1, 1997, and applies to purchases  
8           made on or after that date.