

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

FILED SENATE
Mar 12, 2013
S.B. 261
PRINCIPAL CLERK

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SENATE DRS35135-MC-107 (03/05)

Short Title: Sales Tax Refund for Regional Jails.

(Public)

Sponsors: Senator Jenkins (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW A SALES TAX REFUND FOR REGIONAL JAILS.
3 The General Assembly of North Carolina enacts:
4 **SECTION 1.** G.S. 105-164.14(c) is amended by adding a new subdivision to read:
5 "(c) Certain Governmental Entities. – A governmental entity listed in this subsection is
6 allowed an annual refund of sales and use taxes paid by it under this Article on direct purchases
7 of tangible personal property and services, other than electricity, telecommunications service,
8 and ancillary service. Sales and use tax liability indirectly incurred by a governmental entity on
9 building materials, supplies, fixtures, and equipment that become a part of or annexed to any
10 building or structure that is owned or leased by the governmental entity and is being erected,
11 altered, or repaired for use by the governmental entity is considered a sales or use tax liability
12 incurred on direct purchases by the governmental entity for the purpose of this subsection. A
13 request for a refund must be in writing and must include any information and documentation
14 required by the Secretary. A request for a refund is due within six months after the end of the
15 governmental entity's fiscal year.
16 This subsection applies only to the following governmental entities:
17 ...
18 (25) A district confinement facility created pursuant to G.S. 153A-219, including
19 a local act modifying G.S. 153A-219."
20 **SECTION 2.** This act becomes effective July 1, 2013, and applies to sales made on
21 or after that date.



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