

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009**

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SENATE DRS35269-MC-97 (2/20)

Short Title: Sales Tax Refund for Emerg. Resp. Personnel. (Public)

Sponsors: Senator Jenkins.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO REENACT THE SALES TAX REFUND FOR CERTAIN VOLUNTEER
3 EMERGENCY RESPONSE PERSONNEL.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.14(b) is amended by adding a new subdivision to read:

6 "(b) Nonprofit Entities and Hospital Drugs. – A nonprofit entity included in the
7 following list is allowed a semiannual refund of sales and use taxes paid by it under this Article
8 on direct purchases of tangible personal property and services, other than electricity,
9 telecommunications service, and ancillary service, for use in carrying on the work of the
10 nonprofit entity:

11 ...

12 (2a) An organization that is exempt from income tax under the Code and is one
13 of the following:

14 a. A volunteer fire department.

15 b. A volunteer emergency medical services squad."

16 **SECTION 2.** This act is effective July 1, 2008, and applies to purchases made on
17 or after that date.

