

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011**

**SESSION LAW 2011-345
SENATE BILL 436**

AN ACT TO EXTEND THE SALES TAX REFUND ALLOWED TO A JOINT
GOVERNMENTAL AGENCY CREATED TO OPERATE A CABLE TELEVISION
SYSTEM FOR ONE YEAR.

The General Assembly of North Carolina enacts:

SECTION 1. Section 1 of S.L. 2010-153 reads as rewritten:

"SECTION 1. A joint agency created by an interlocal agreement pursuant to G.S. 160A-462 to operate a cable system that provides video programming services is allowed a refund of sales and use tax paid by it on purchases made on or after July 1, 2007, and before ~~June 30, 2010, June 30, 2011,~~ to the same extent allowed to a city under G.S. 105-164.14(c). Notwithstanding G.S. 105-164.14, the joint agency must make a request for a refund in writing before ~~January 1, 2011, January 1, 2011,~~ for sales and use tax paid on or after July 1, 2007, and before June 30, 2010."

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

In the General Assembly read three times and ratified this the 18th day of June, 2011.

s/ Philip E. Berger
President Pro Tempore of the Senate

s/ Thom Tillis
Speaker of the House of Representatives

s/ Beverly E. Perdue
Governor

Approved 11:57 a.m. this 27th day of June, 2011

