

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1989**

**S**

**1**

**SENATE BILL 1403**

Short Title: Tourism Authority Tax Refunds.

(Public)

---

Sponsors: Senators Ward and Kaplan.

---

Referred to: Finance.

---

May 29, 1990

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT CERTAIN TOURISM DEVELOPMENT  
AUTHORITIES MAY APPLY TO RECEIVE REFUNDS OF SALES TAXES  
PAID ON PURCHASES.

The General Assembly of North Carolina enacts:

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

"(c) Upon receipt of timely applications for refund, the Secretary of Revenue shall make refunds annually to all governmental entities, as hereinafter defined, of sales and use tax paid under this Article, except under G.S. 105-164.4(4a) and G.S. 105-164.4(c), by said governmental entities on direct purchases of tangible personal property. Sales and use tax liability indirectly incurred by such governmental entities on building materials, supplies, fixtures and equipment which shall become a part of or annexed to any building or structure being erected, altered or repaired which is owned or leased by such governmental entities shall be construed as sales or use tax liability incurred on direct purchases by such governmental entities, and such entities may obtain refunds of such taxes indirectly paid. The refund provisions contained in this subsection shall not apply to any governmental entities not specifically named herein. In order to receive the refund herein provided for, governmental entities shall file a written request for said refund within six months of the close of the fiscal year of the governmental entities seeking said refund, and such request for refund shall be substantiated by such records, receipts and information as the Secretary may require. No refunds shall be made on applications not filed within the time allowed by this section and in such manner as the Secretary may otherwise require. The term 'governmental entities,' for the purposes of this subsection, shall mean all counties, incorporated cities and towns, water and sewer

1 authorities created and existing under the provisions of Chapter 162A of the General  
2 Statutes, lake authorities created by a board of county commissioners pursuant to an act  
3 of the General Assembly, sanitary districts, regional councils of governments created  
4 pursuant to G.S. 160A-470, area mental health, mental retardation, and substance abuse  
5 authorities (other than single-county area authorities) established pursuant to Article 4  
6 of Chapter 122C of the General Statutes, district health departments, regional planning  
7 and economic development commissions created pursuant to G.S. 158-14, regional  
8 economic development commissions created pursuant to G.S. 158-8, regional planning  
9 commissions created pursuant to G.S. 153A-391, metropolitan sewerage districts and  
10 metropolitan water districts in this State, tourism development authorities created  
11 pursuant to Chapter 908 of the 1983 Session Laws as amended, the North Carolina  
12 Low-Level Radioactive Waste Management Authority created pursuant to Chapter  
13 104G of the General Statutes."

14           Sec. 2. This act is effective upon ratification.