

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1403
Finance Committee Substitute Adopted 7/11/90

Short Title: Tourism Authority Tax Refunds.

(Public)

Sponsors:

Referred to:

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(4c), 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

1 purposes of this subsection, shall mean all counties, incorporated cities and towns, water
2 and sewer authorities created and existing under the provisions of Chapter 162A of the
3 General Statutes, lake authorities created by a board of county commissioners pursuant
4 to an act of the General Assembly, sanitary districts, regional councils of governments
5 created pursuant to G.S. 160A-470, area mental health, mental retardation, and
6 substance abuse authorities (other than single-county area authorities) established
7 pursuant to Article 4 of Chapter 122C of the General Statutes, district health
8 departments, regional planning and economic development commissions created
9 pursuant to G.S. 158-14, regional sports authorities created pursuant to G.S. 160A-479,
10 regional economic development commissions created pursuant to G.S. 158-8, regional
11 planning commissions created pursuant to G.S. 153A-391, metropolitan sewerage
12 districts and metropolitan water districts in this State, tourism development authorities
13 created pursuant to Chapter 908 of the 1983 Session Laws as amended, the North
14 Carolina Low-Level Radioactive Waste Management Authority created pursuant to
15 Chapter 104G of the General Statutes, the North Carolina Hazardous Waste
16 Management Commission created pursuant to Chapter 130B of the General Statutes,
17 and the Rockingham County Airport Authority."

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