

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 115*

Short Title: Ports Authority/No Sales Tax.

(Public)

Sponsors: Representatived Grady; Abernethy, Chapin, Gottovi, Payne, Redwine, and Smith.

Referred to: Finance.

February 21, 1991

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT THE NORTH CAROLINA STATE PORTS
2 AUTHORITY MAY RECEIVE REFUNDS OF SALES AND USE TAXES PAID
3 ON DIRECT PURCHASES OF TANGIBLE PERSONAL PROPERTY.
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5 The General Assembly of North Carolina enacts:

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

7 "(c) Upon receipt of timely applications for refund, the Secretary of Revenue shall
8 make refunds annually to all governmental entities, as hereinafter defined, of sales and
9 use tax paid under this Article, except under G.S. 105-164.4(4a) and G.S. 105-
10 164.4(4c), by said governmental entities on direct purchases of tangible personal
11 property. Sales and use tax liability indirectly incurred by such governmental entities on
12 building materials, supplies, fixtures and equipment which shall become a part of or
13 annexed to any building or structure being erected, altered or repaired which is owned
14 or leased by such governmental entities shall be construed as sales or use tax liability
15 incurred on direct purchases by such governmental entities, and such entities may obtain
16 refunds of such taxes indirectly paid. The refund provisions contained in this subsection
17 shall not apply to any governmental entities not specifically named herein. In order to
18 receive the refund herein provided for, governmental entities shall file a written request
19 for said refund within six months of the close of the fiscal year of the governmental
20 entities seeking said refund, and such request for refund shall be substantiated by such
21 records, receipts and information as the Secretary may require. No refunds shall be
22 made on applications not filed within the time allowed by this section and in such
23 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, the North Carolina Low-Level
13 Radioactive Waste Management Authority created pursuant to Chapter 104G of the
14 General Statutes, the North Carolina Hazardous Waste Management Commission
15 created pursuant to Chapter 130B of the General Statutes, the North Carolina State Ports
16 Authority created pursuant to G.S. 143B-452, and the Rockingham County Airport
17 Authority."

18 Sec. 2. This act is effective upon ratification and applies to sales made on or
19 after the date of ratification.