

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1991**

**S**

**1**

**SENATE BILL 234**

Short Title: Solid Waste Authority Refunds.

(Public)

---

Sponsors: Senator Perdue.

---

Referred to: Finance.

---

March 14, 1991

**A BILL TO BE ENTITLED**

**AN ACT TO PERMIT REGIONAL SOLID WASTE MANAGEMENT  
AUTHORITIES TO RECEIVE ANNUAL SALES TAX REFUNDS.**

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 purposes of this subsection, shall mean all counties, incorporated cities and towns, water and sewer authorities created and existing under the provisions of Chapter 162A of the

1 General Statutes, lake authorities created by a board of county commissioners pursuant  
2 to an act of the General Assembly, sanitary districts, regional councils of governments  
3 created pursuant to G.S. 160A-470, area mental health, mental retardation, and  
4 substance abuse authorities (other than single-county area authorities) established  
5 pursuant to Article 4 of Chapter 122C of the General Statutes, district health  
6 departments, regional planning and economic development commissions created  
7 pursuant to G.S. 158-14, regional sports authorities created pursuant to G.S. 160A-479,  
8 regional economic development commissions created pursuant to G.S. 158-8, regional  
9 planning commissions created pursuant to G.S. 153A-391, regional solid waste  
10 management authorities created pursuant to G.S. 153A-421, metropolitan sewerage  
11 districts and metropolitan water districts in this State, the North Carolina Low-Level  
12 Radioactive Waste Management Authority created pursuant to Chapter 104G of the  
13 General Statutes, the North Carolina Hazardous Waste Management Commission  
14 created pursuant to Chapter 130B of the General Statutes, and the Rockingham County  
15 Airport Authority."

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