

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

H

1

HOUSE BILL 159

Short Title: Safety Equipment Sales Tax Refund.

(Public)

Sponsors: Representatives Weatherly; Arnold, Black, J. Brown, Crawford, Culp, Davis, Ellis, Gray, Hill, R. Hunter, Hurley, Mitchell, Nichols, Pate, Preston, Robinson, Sexton, Sherrill, Thompson, and Warner.

Referred to: Finance.

February 9, 1995

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE SALES TAX REFUNDS FOR MANDATED PURCHASES
3 OF WORKER SAFETY EQUIPMENT.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-164.14 is amended by adding a new subsection to read:

6 "(f) Mandated Worker Safety Equipment. – A person who purchases mandated
7 worker safety equipment is allowed an annual refund of sales and use taxes the person
8 paid under this Article on the equipment. A request for a refund must be in writing and
9 must include any information and documentation required by the Secretary. A request
10 for a refund for the calendar year is due June 30 of the following year. As used in this
11 subsection, the term 'mandated worker safety equipment' means safety equipment that
12 meets all of the following conditions:

13 (1) Is required to be used by an individual in the individual's trade or
14 occupation by the Occupational Safety and Health Act of North
15 Carolina, Article 16 of Chapter 95 of the General Statutes, or by a
16 federal workplace safety law.

17 (2) Is designed to be worn by or attached to the body of an individual.

1 (3) Is used either to protect the body, head, eyes, face, hands, or feet of an
2 individual or to prevent an individual from drowning, falling, loss of
3 hearing, or inhaling toxic substances."

4 Sec. 2. G.S. 105-164.14(d) reads as rewritten:

5 "(d) Penalties for Late Applications. Refunds made pursuant to applications filed
6 after the dates specified in subsections (b) and (c) above shall be (b), (c), and (f) of this
7 section are subject to the following penalties for late filing: applications filed within 30
8 days after ~~said dates, the due date,~~ twenty-five percent (25%); applications filed after 30
9 days but within six months after ~~said dates, the due date,~~ fifty percent (50%). However,
10 refunds which are Refunds applied for after ~~more than six months following said dates shall~~
11 be after the due date are barred."

12 Sec. 3. This act becomes effective January 1, 1996, and applies to purchases
13 made on or after that date.