

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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HOUSE DRH80313-LCx-116 (4/14)

Short Title: Farm Facility Tax Refund.

(Public)

Sponsors: Representative Luebke.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO CONVERT THE SALES TAX PREFERENCE FOR CERTAIN FARM FACILITIES FROM AN EXEMPTION TO A REFUND.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13(4c) is recodified as G.S. 105-164.14(j).

SECTION 2. G.S. 105-164.14(j), as amended by this act, reads as rewritten:

"(j) A taxpayer is allowed a semiannual refund of sales and use taxes the taxpayer paid under this Article at the general rate of tax on the items listed in this subsection. A request for a refund must be in writing and must include any information and documentation required by the Secretary. A request for a refund for the first six months of a calendar year is due the following November 15; a request for a refund for the second six months of a calendar year is due the following May 15. Refunds applied for after the due date are barred. Any of the following:

(1)a. Commercially manufactured facilities to be used for commercial purposes for housing, raising, or feeding animals or for housing equipment necessary for these commercial activities.

(2)b. Building materials, supplies, fixtures, and equipment that become a part of and are used in the construction, repair, or improvement of an enclosure or a structure specifically designed, constructed, and used for housing, raising, or feeding animals or for housing equipment necessary for one of these commercial activities.

(3)e. Commercially manufactured equipment, and parts and accessories for the equipment, used in a facility that is exempt from tax under this subdivision or in an enclosure or a structure whose building materials are exempt from tax under this subdivision."

SECTION 2. This act becomes effective January 1, 2004, and applies to sales made on or after that date.