

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003**

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**HOUSE BILL 1279**

Short Title: Farm Facility Tax Refund.

(Public)

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Sponsors: Representative Luebke.

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Referred to: Finance.

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May 14, 2003

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.