

1 by the nonprofit entity for carrying on its nonprofit activities is considered a sales or use tax
2 liability incurred on direct purchases by the nonprofit entity.

3 A hospital that is not allowed a refund under this subsection of sales and use taxes paid on
4 its direct purchases of tangible personal property is allowed a semiannual refund of sales and
5 use taxes paid by it on medicines and drugs purchased for use in carrying out its work.

6 The refunds allowed under this subsection for certain nonprofit entities and for medicines
7 and drugs purchased by hospitals do not apply to organizations, corporations, and institutions
8 that are owned and controlled by the United States, the State, or a unit of local government,
9 except hospital facilities created under Article 2 of Chapter 131E of the General Statutes and
10 nonprofit hospitals owned and controlled by a unit of local government that elect to receive
11 semiannual refunds under this subsection instead of annual refunds under subsection (c).

12 A request for a refund must be in writing and must include any information and
13 documentation required by the Secretary. A request for a refund for the first six months of a
14 calendar year is due the following October 15; a request for a refund for the second six months
15 of a calendar year is due the following April 15."

16 **SECTION 2.** This act becomes effective July 1, 2009, and applies to purchases
17 made on or after that date.