

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 895  
HOUSE BILL 858

AN ACT TO PERMIT SALES AND USE TAX REFUNDS ON MEDICINES AND DRUGS  
PURCHASED BY CERTAIN HOSPITALS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-164.14(b) is amended by inserting a new sentence between the second and third sentences thereof, to read as follows:

"The Secretary of Revenue shall also make refunds semiannually to all other hospitals (not specifically excluded herein) of sales and use tax paid by them on medicines and drugs purchased for use in carrying out the work of such hospitals."

**Sec. 2.** This act shall become effective on July 1, 1977, but shall apply only to taxes paid on and after that date.

In the General Assembly read three times and ratified, this the 1st day of July, 1977.