

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 594
HOUSE BILL 147

AN ACT TO ALLOW ALL HOSPITALS OWNED AND OPERATED BY A
COUNTY TO RECEIVE SEMIANNUAL SALES TAX REFUNDS.

The General Assembly of North Carolina enacts:

Section 1. The fourth sentence of G.S. 105-164.14(b) is rewritten to read:

"This subsection does not apply to organizations, corporations, and institutions that are owned and controlled by the United States, the State, or a unit of local government, except hospital facilities created under Article 12 of Chapter 131 of the General Statutes and nonprofit hospitals owned and controlled by a unit of local government that elect to receive semiannual refunds under this subsection instead of annual refunds under subsection (c)."

Sec. 2. Any nonprofit hospital owned and controlled by a unit of local government may submit a written request to the Secretary of Revenue to receive semiannual refunds under G.S. 105-164.14(b) instead of annual refunds under G.S. 105-164.14(c). The request is effective beginning with the six-month refund period following the date of the request and applies to sales and use taxes paid on or after the first day of the refund period for which the request is effective.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 23rd day of June, 1983.