

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 411
Second Edition Engrossed 3/28/89

Short Title: Rockingham Airport Tax Refund.

(Public)

Sponsors: Senators Sands; and Goldston.

Referred to: Local Government and Regional Affairs.

March 14, 1989

A BILL TO BE ENTITLED

AN ACT TO PERMIT THE ROCKINGHAM COUNTY AIRPORT AUTHORITY TO
RECEIVE ANNUAL SALES TAX REFUNDS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.14(c) reads as rewritten:

"(c) Upon receipt of timely applications for refund, the Secretary of Revenue shall make refunds annually to all governmental entities, as hereinafter defined, of sales and use tax paid under this Article, except under G.S. 105-164.4(4a) and G.S. 105-164.4(c), by said governmental entities on direct purchases of tangible personal property. Sales and use tax liability indirectly incurred by such governmental entities on building materials, supplies, fixtures and equipment which shall become a part of or annexed to any building or structure being erected, altered or repaired which is owned or leased by such governmental entities shall be construed as sales or use tax liability incurred on direct purchases by such governmental entities, and such entities may obtain refunds of such taxes indirectly paid. The refund provisions contained in this subsection shall not apply to any governmental entities not specifically named herein. In order to receive the refund herein provided for, governmental entities shall file a written request for said refund within six months of the close of the fiscal year of the governmental entities seeking said refund, and such request for refund shall be substantiated by such records, receipts and information as the Secretary may require. No refunds shall be made on applications not filed within the time allowed by this section and in such manner as the Secretary may otherwise require. The term 'governmental entities,' for the purposes of this subsection, shall mean all counties, incorporated cities and towns, water and sewer

1 authorities created and existing under the provisions of Chapter 162A of the General
2 Statutes, lake authorities created by a board of county commissioners pursuant to an act
3 of the General Assembly, sanitary districts, regional councils of governments created
4 pursuant to G.S. 160A-470, area mental health, mental retardation, and substance abuse
5 authorities (other than single-county area authorities) established pursuant to Article 4
6 of Chapter 122C of the General Statutes, district health departments, regional planning
7 and economic development commissions created pursuant to G.S. 158-14, regional
8 economic development commissions created pursuant to G.S. 158-8, regional planning
9 commissions created pursuant to G.S. 153A-391, metropolitan sewerage districts and
10 metropolitan water districts in this State, the North Carolina Low-Level Radioactive
11 Waste Management Authority created pursuant to Chapter 104G of the General Statutes,
12 Statutes, and the Rockingham County Airport Authority."

13 Sec. 2. This act shall become effective July 1, 1989 and shall apply to sales
14 and use taxes paid during the 1988-89 fiscal year, provided that a claim is filed before
15 July 31, 1989.