

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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HOUSE DRH80254-MC-48 (2/7)

Short Title: Sales Tax Exemption for Comm. Colleges. (Public)

Sponsors: Representative Tolson.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE FOR A SALES AND USE TAX REFUND FOR THE  
3 NORTH CAROLINA COMMUNITY COLLEGE SYSTEM FOR CERTAIN  
4 PURCHASES.

5 The General Assembly of North Carolina enacts:

6 SECTION 1. G.S. 105-164.14 is amended by adding a new subsection to  
7 read:

8 "(n) North Carolina Community College System. – The North Carolina  
9 Community College System is allowed an annual refund of the sales and use tax paid by  
10 it under this Article on the following items if those items are used for instructional  
11 purposes:

- 12 (1) Durable medical equipment with a sales price of more than twenty-five  
13 thousand dollars (\$25,000) per item.  
14 (2) Computers with a sales price of more than twenty-five thousand  
15 dollars (\$25,000).  
16 (3) Industrial equipment with a sales price of more than twenty-five  
17 thousand dollars (\$25,000) per item. For this subdivision, "industrial  
18 equipment" is defined as equipment that would qualify as mill  
19 machinery under G.S. 105-187.51 if it were placed into service in a  
20 manufacturing industry or plant.

21 A request for a refund must be in writing and must include any information and  
22 documentation required by the Secretary. A request for a refund is due within six  
23 months after the end of the North Carolina Community College System's fiscal year."

24 SECTION 2. This act becomes effective October 1, 2007, and applies to  
25 sales made on or after that date.