

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

H

1

HOUSE BILL 1260

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

Sponsors: Representatives Tolson; Blackwood, Cotham, England, Faison, Howard, Justice, McLawhorn, Moore, Pierce, Saunders, Wainwright, E. Warren, R. Warren, and Wray.

Referred to: Finance.

April 2, 2007

A BILL TO BE ENTITLED

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

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.