GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2007

Short Title:	1%/\$80 Rate / Indust. Machinery Refurbisher.	(Public)
Sponsors:	Senator Hoyle.	
Referred to:		
	A BILL TO BE ENTITLED	
	TO TREAT A PERSON WHO REPAIRS AND REFURE	
	TRIAL MACHINERY THE SAME AS A MANUFACTURER C	F THE
	NERY FOR SALES TAX PURPOSES.	
	Assembly of North Carolina enacts:	
	ECTION 1. G.S. 105-187.51B reads as rewritten:	المحمد عامد
	51B. Tax imposed on certain recyclers and <u>recyclers,</u> resear evelopment companies, companies, and industrial ma	chinery
	evelopment companies. <u>companies, and industrial ma</u> Efurbishing companies.	<u>cililler y</u>
	ax. – A privilege tax is imposed on the following:	
	A major recycling facility that purchases any of the following	tangible
(2	personal property for use in connection with the facility:	, <u>8</u> 101 0
	a. Cranes, structural steel crane support systems, and four	ndations
	related to the cranes and support systems.	
	b. Port and dock facilities.	
	c. Rail equipment.	
	d. Material handling equipment.	
(2		
	and life sciences that is included in industry 54171 of NAICS	
	purchases equipment or an attachment or repair part for equipment of the first state of the stat	ent that
	meets all of the following requirements:	C 1
	a. Is capitalized by the company for tax purposes under the	
	b. Is used by the company in the research and developed	ment of
	tangible personal property.Would be considered mill machinery or mill machinery	

manufacturing industry or plant and used in the research and

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1		ersonai property manufactured by the		
2				
3	3 (3) A software publishing company t	hat is included in the industry group		
4		ses equipment or an attachment or		
5	5 repair part for equipment that mee	ts all of the following requirements:		
6		ny for tax purposes under the Code.		
7		n the research and development of		
8	8 tangible personal property.			
9		machinery under G.S. 105-187.51 if		
10		ufacturing industry or plant and used		
11	in the research and develo	pment of tangible personal property		
12	2 manufactured by the indust	ry or plant.		
13	An industrial machinery refurbi	shing company that is included in		
14		and that purchases equipment or an		
15	<u>attachment or repair part for equip</u>	oment that meets all of the following		
16				
17	<u> </u>	ny for tax purposes under the Code.		
18		n repairing or refurbishing tangible		
19	 			
20		machinery under G.S. 105-187.51 if		
21		ufacturing industry or plant and used		
22		to manufacture tangible personal		
23	* * * ·			
24	1 ,			
25		other tangible personal property. The maximum tax is eighty dollars (\$80.00) per		
26		6 6 1 1 2001		
27	1	<u>-</u>		
28				
29	· · · · · · · · · · · · · · · · · · ·	enacted by this act, may obtain a refund of the difference between the amount paid and		
30	the amount due under that subdivision by filing a claim for refund with the Secretary of			
31	Revenue in accordance with G.S. 105-241.7. The claim for refund must be filed within			
32	E	the later of the following:		
33	· · · · · · · · · · · · · · · · · · ·			
34		ons period set in G.S. 105-241.6 for		
35		when it becomes low and explica-		
36		when it becomes law and applies		
37	retroactively to purchases made on or after Septemb	per 1, 2001.		

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