

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

**H.B. 179**  
**Feb 27, 2013**  
**HOUSE PRINCIPAL CLERK**

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HOUSE DRH70062-MC-62 (02/14)

Short Title: Joint Agencies Sales & Excise Tax Exemptions. (Public)

Sponsors: Representative McElraft.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT CERTAIN JOINT AGENCIES FROM SALES AND MOTOR FUEL  
3 EXCISE TAXES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.14(c)(17) reads as rewritten:

6 "(c) Certain Governmental Entities. – A governmental entity listed in this subsection is  
7 allowed an annual refund of sales and use taxes paid by it under this Article on direct purchases  
8 of tangible personal property and services, other than electricity, telecommunications service,  
9 and ancillary service. Sales and use tax liability indirectly incurred by a governmental entity on  
10 building materials, supplies, fixtures, and equipment that become a part of or annexed to any  
11 building or structure that is owned or leased by the governmental entity and is being erected,  
12 altered, or repaired for use by the governmental entity is considered a sales or use tax liability  
13 incurred on direct purchases by the governmental entity for the purpose of this subsection. A  
14 request for a refund must be in writing and must include any information and documentation  
15 required by the Secretary. A request for a refund is due within six months after the end of the  
16 governmental entity's fiscal year.

17 This subsection applies only to the following governmental entities:

18 ...  
19 (17) A joint agency created by interlocal agreement pursuant to G.S. 160A-462 to  
20 (i) provide fire protection, emergency services, or police protection or (ii)  
21 operate a public broadcasting television station.  
22 ...."

23 **SECTION 2.** G.S. 105-449.88(8) reads as rewritten:

24 "The excise tax on motor fuel does not apply to the following:

25 ...  
26 (8) Motor fuel sold to ~~a county or a municipal corporation for its use and for use~~  
27 by a county, a municipal corporation, or a joint agency created by interlocal  
28 agreement pursuant to G.S. 160A-462.  
29 ...."

30 **SECTION 3.** This act becomes effective July 1, 2013, and applies to sales made on  
31 or after that date.

