

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013**

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HOUSE BILL 179

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

Sponsors: Representative McElraft (Primary Sponsor).

For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.

Referred to: Finance, if favorable, Government.

February 28, 2013

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

The General Assembly of North Carolina enacts:

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

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

This subsection applies only to the following governmental entities:

...

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

...."

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

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

...

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

...."

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

