

GENERAL ASSEMBLY OF NORTH CAROLINA  
1989 SESSION

CHAPTER 922  
SENATE BILL 1527

AN ACT TO PROVIDE REFUNDS OF CHARLOTTE/MECKLENBURG MEALS  
TAX PAID BY CERTAIN NONPROFIT AND GOVERNMENTAL ENTITIES ON  
PURCHASES ELIGIBLE FOR SALES TAX REFUNDS.

The General Assembly of North Carolina enacts:

Section 1. Part IV of Chapter 908 of the 1983 Session Laws, as amended by Chapter 821 of the 1989 Session Laws, is further amended by adding at the end of Section 7 a new subsection to read:

"(d) Refunds. The local administrative authority shall refund to a nonprofit or governmental entity the prepared food and beverage tax paid by the entity on eligible purchases of prepared foods and beverages. A nonprofit or governmental entity's purchase of prepared food and beverages is eligible for a refund under this subsection if the entity is entitled to a refund under G.S. 105-164.14 of the sales and use tax paid on the purchase. The time limitations, application requirements, penalties, and restrictions provided in G.S. 105-164.14(b) and (d) shall apply to refunds to nonprofit entities; the time limitations, application requirements, penalties, and restrictions provided in G.S. 105-164.14(c) and (d) shall apply to refunds to governmental entities. When an entity applies for a refund of the prepared food and beverages tax paid by it on purchases, it shall attach to its application a copy of the application submitted to the Department of Revenue under G.S. 105-164.14 for a refund of the sales and use tax on the same purchases. An applicant for a refund under this subsection shall provide any information required by the local administrative authority to substantiate the claim."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 16th day of July, 1990.